Finance and Revenue Accounts
of the Government of India

1884-85 to 1886-87

00134362

BOMBAY BRANCH
OF THE
ROYAL ASIATIC SOCIETY.
TOWN HALL, BOMBAY.

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FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1884-85.

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CALCUTTA:
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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

RECEIPTS.		For details, *vide* page No.	£
Revenue—			
Principal Heads of Revenue—	£		
Land Revenue	21,832,211		
Opium	8,816,469		
Salt	6,507,236		
Stamps	3,606,622		
Excise	4,011,867		
Other Heads	6,305,587		
TOTAL PRINCIPAL HEADS		27	51,079,992
Post Office, Telegraph, and Mint		49	1,792,148
Receipts by Civil Departments		61	1,372,397
Miscellaneous		83	1,388,009
Revenue from Productive Public Works		99	13,147,014
Receipts on account of Public Works not classed as Productive		113	1,037,585
Receipts by Military Departments		147	798,715
TOTAL REVENUE			70,615,860
Extraordinary Receipts—			
Credit for Public Works "Ordinary" Expenditure now taken as productive and charged to Capital		177	19,098
Debt, Deposits and Advances—	£		
Permanent Debt (net Incurred) on account of Productive Public Works	5,411,996		
Deduct—Net Discharged on account of Ordinary Debt	(a)4,218,072	187	1,193,924
Unfunded Debt (net Incurred)		187	958,409
Deposits and Advances (net)		187	746,834
Loans to Municipalities, Native States, &c., (net Recoveries)		187	24,051
Secretary of State's Bills drawn		212	13,758,909
TOTAL RECEIPTS			87,317,085
	£		
Balance on April 1st—India	13,199,926		
England	4,113,221		
		213	17,313,147
GRAND TOTAL £			104,630,232

(a) In addition to £2,300, 5 per cent. Debentures and £320, 4 per cent. Loans discharged in India on account of the Commission for the Reduction of Debt, included under Deposits, and £37,619 and 363, India 4 per cent. Stock purchased on account of the East Indian Railway and Eastern Bengal Railway Sinking Funds, respectively included under "Expenditure on Productive Public Works." (Revenue Account.)

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1885.

DISBURSEMENTS.		For details, *vide* page No.	£
Expenditure—			
Interest		21	4,349,273
Direct demands on the revenues		27	9,546,118
Post Office, Telegraph, and Mint		49	2,070,564
Salaries and Expenses of Civil Departments		61	11,634,514
Miscellaneous Civil Charges		83	3,876,742
Famine Relief and Insurance		95	1,500,000
Expenditure on Productive Public Works (Revenue Account)		99	12,371,729
Expenditure on Public Works not classed as Productive		113	6,478,160
Army Services		147	15,998,051
Exchange on Transactions with London		163	3,229,388
	TOTAL		71,054,539
Add—Provincial Surpluses, that is, Allotments to Provincial Governments, unspent by them	£ 73,840		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial balances	—*362,784*		
		165	—*288,944*
	TOTAL EXPENDITURE CHARGED AGAINST REVENUE		**70,765,595**
Capital Expenditure on Railways and Irrigation works not charged against Revenue—			
Expenditure during the year	£ 5,392,898		
Expenditure formerly treated as Ordinary, now transferred to Capital by credit as an Extraordinary Receipt	19,098		
		169	**5,411,996**
Debt, Deposits, and Advances—			
Capital of Guaranteed and Subsidized Companies (net Payments)		187	391,958
Remittances (net)		187	349,441
Secretary of State's Bills paid		212	12,921,332
	TOTAL DISBURSEMENTS		89,840,322
Balance on March 31st—India	£ 12,540,532		
England	*2,249,378*		
		213	14,789,910
	GRAND TOTAL £		104,630,232

	£
Revenue	70,615,860
Expenditure chargeable thereon	70,765,595
Deficit	149,735

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

HEADS OF REVENUE.	No. of Account.	No. of Page.	India, (a) General.	Central Provinces.	British Burmah.	Assam.	Number of Item.
Principal Heads of Revenue—			£	£	£	£	
Land Revenue	14A	31	98,109	606,309	1,141,231	404,943	1
Opium	15A	34	190	21,504	30,327	42,985	2
Salt	16A	35	1,600,672	...	26,442	...	3
Stamps	17	38	39,543	136,988	97,981	77,256	4
Excise	18	39	56,970	249,293	224,170	221,039	5
Provincial Rates	19	40	7,385	64,822	84,046	42,650	6
Customs	20A	41	...	...	436,551	...	7
Assessed Taxes	21	43	26	23,907	...	...	8
Forest	22	44	13,468	102,720	167,098	18,042	9
Registration	23	46	1,495	6,809	2,356	3,071	10
Tributes from Native States	24	47	224,211	13,591	...	...	11
TOTAL			2,042,069	1,225,943	2,210,202	809,986	12
Post Office, Telegraph, and Mint—							
Post Office	25	50	67,627	41,933	30,153	24,156	13
Telegraph	26	52	541,058	...	...	...	14
Mint	27	58	85,298	...	...	...	15
TOTAL			693,983	41,933	30,153	24,156	16
Receipts by Civil Departments—							
Law and Justice	29A	65	33,746	42,636	39,526	16,310	17
Police	30	69	4,862	25,199	4,530	10,305	18
Marine	31A	70	64,126	...	18,690	509	19
Education	32	75	1,998	10,612	5,320	3,867	20
Medical	34A	77	302	2,260	902	138	21
Scientific, and other Minor Departments	36A	80	18,563	1,692	195	8,825	22
TOTAL			123,597	82,399	69,163	39,954	23
Miscellaneous—							
Interest	37	84	301,212	1,041	2,844	597	24
Receipts in aid of Superannuation, &c.	40A	89	100,787	687	320	135	25
Stationery and Printing	41A	91	7,405	2,137	357	347	26
Miscellaneous	42	93	44,928	9,043	12,176	4,383	27
TOTAL			454,332	12,908	15,697	5,462	28
Revenue from Productive Public Works—							
State Railways (Gross Earnings)	48	100	1,343,824	204,061	216,640	...	29
East Indian Railway (Gross Earnings)	48	100	4,310,139	...	...	...	30
Eastern Bengal Railway	48	100	...	...	...	...	31
Guaranteed Railways (Net Traffic Receipts)	48	100	3,478,300	...	...	...	32
Irrigation and Navigation (Direct Receipts)	50	106	...	...	...	...	33
Portion of Land Revenue due to Irrigation	14A	31	...	...	...	...	34
TOTAL			9,132,263	204,061	216,640	...	35
Receipts on account of Public Works not classed as Productive—							
State Railways	54A	114	1,281	...	...	383	36
Subsidized Railways	55A	115	...	...	...	...	37
Southern Mahratta Railway	55C	115	...	...	...	...	38
Irrigation and Navigation	57	116	984	...	3,283	...	39
Military Works	60A	132	23,355	280	850	168	40
Civil Buildings, Roads, and Services	60A	132	31,696	14,136	13,139	13,798	41
TOTAL			57,316	14,416	17,272	14,349	42
Receipts by Military Department—							
Army	62	148	416,879	...	...	...	43
Total Revenues			12,920,439	1,581,660	2,559,127	893,907	44

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt in Council, the Revenue and Charges of the Districts of Coorg and Ajmere,

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1885.

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	GRAND TOTAL.
	£	£	£	£	£	£	£	£
1	3,742,025	5,727,624	2,070,008	4,186,376	3,855,586	21,832,211	...	21,832,211
2	6,139,694	42,411	...	...	2,539,358	8,816,469	...	8,816,469
3	2,032,702	...	...	1,379,879	1,467,541	6,507,236	...	6,507,236
4	1,299,121	605,882	338,519	564,903	446,429	3,606,622	...	3,606,622
5	1,005,222	524,361	136,170	773,263	821,379	4,011,867	...	4,011,867
6	766,940	654,942	336,032	613,374	221,270	2,791,461	...	2,791,461
7	301,066	...	...	99,713	192,613	1,029,943	...	1,029,943
8	149,648	121,491	47,898	43,276	125,582	511,828	...	511,828
9	57,115	157,232	74,935	116,692	277,484	984,786	1,768	986,554
10	108,240	34,122	17,555	75,841	37,295	286,784	...	286,784
11	...	...	28,006	344,643	88,566	699,017	...	699,017
12	15,601,773	7,868,065	3,049,123	8,197,960	10,073,103	51,078,224	1,768	**51,079,992**
13	236,617	145,596	143,254	169,753	188,041	1,047,130	...	1,047,130
14	3	...	...	...	368	541,429	23,430	564,859
15	...	...	...	66	94,775	180,139	20	180,159
16	236,620	145,596	143,254	169,819	283,184	1,768,698	23,450	**1,792,148**
17	148,322	85,402	61,926	61,637	56,554	546,059	...	546,059
18	69,586	37,944	66,642	32,205	68,127	319,400	...	319,400
19	77,164	...	...	507	4,978	165,974	...	165,974
20	52,356	13,752	12,036	29,952	73,398	203,291	...	203,291
21	14,826	11,429	3,226	10,838	6,104	50,025	2,461	52,486
22	17,591	9,563	7,823	17,290	3,032	84,574	613	85,187
23	379,845	158,090	151,653	152,429	212,193	1,369,323	3,074	**1,372,397**
24	73,663	21,378	20,146	65,998	180,737	667,616	34,912	702,528
25	10,006	2,395	3,769	35,287	45,782	199,168	98,021	297,189
26	10,849	4,673	7,513	8,393	5,867	47,541	...	47,541
27	118,146	43,437	24,254	51,412	23,908	331,687	9,064	340,751
28	212,664	71,883	55,682	161,090	256,294	1,246,012	141,997	**1,388,009**
29	413,054	100,075	998,257	...	87,710	3,363,621	...	3,363,621
30	...	...	...	...	...	4,310,139	230	4,310,369
31	453,881	...	...	...	...	453,881	...	453,881
32	...	...	...	...	...	3,478,300	...	3,478,300
33	130,752	619,660	268,907	27,161	28,546	1,075,026	...	1,075,026
34	...	87,237	33,389	296,231	48,960	465,817	...	465,817
35	997,687	806,972	1,300,553	323,392	165,216	13,146,784	230	**13,147,014**
36	15,676	...	240,702	...	...	258,042	...	258,042
37	...	...	...	...	...	...	497	497
38	...	...	...	...	33,244	33,244	...	33,244
39	79,483	16,438	15,340	7,182	12,422	135,132	...	135,132
40	848	35	719	3,359	10,801	40,415	...	40,415
41	126,287	94,083	58,512	77,023	123,362	552,036	18,219	570,255
42	222,294	110,556	315,273	87,564	179,829	1,018,869	18,716	**1,037,585**
43	...	...	...	165,966	148,151	730,996	67,719	**798,715**
44	17,650,883	9,161,162	5,015,538	9,258,220	11,317,970	70,358,906	256,954	**70,615,860**

Department, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the Governor-General and the expenses of the British Representatives at the principal Native Courts in India.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Number of page.	India, General.	Central Provinces.	British Burmah.	Assam.	Number of Item.
			£	£	£	£	
Interest—			(*a*)				
Interest on Ordinary Debt (excluding that charged to Productive Public Works)	9	22	1,250,587	1,046	...	41	1
Interest on other Obligations	10	24	274,956	2,253	1,090	1,408	2
TOTAL			1,525,543	3,299	1,090	1,449	3
Direct Demands on the Revenues—							
Refunds and Drawbacks (*b*)	12	29	2,240	2,939	15,592	1,442	4
Assignments and Compensations (*c*)	13	30	315,675	7,242	...	3,333	5
Charges in respect of collection, *viz.*—							
Land Revenue	14B	32	46,911	70,865	238,324	92,403	6
Opium (including cost of Production)	15C	35	1,315	...	...	...	7
Salt (including cost of Production)	16B	36	144,066	...	275	...	8
Stamps	17	38	—*35,357*	3,722	2,233	3,960	9
Excise	18	39	1,682	6,585	1,843	774	10
Provincial Rates	19	40	...	...	4,604	533	11
Customs	20B	42	...	...	17,005	...	12
Assessed Taxes	21	43	...	34	...	...	13
Forest	22	44	19,544	49,425	121,197	19,676	14
Registration	23	46	622	3,575	1,202	2,005	15
TOTAL			496,698	144,387	402,275	124,126	16
Post Office, Telegraph, and Mint—							
Post Office	25	50	70,345	41,939	38,353	31,082	17
Telegraph	26	52	563,184	...	...	...	18
Mint	27	58	39,735	...	...	...	19
TOTAL			673,264	41,939	38,353	31,082	20
Salaries and Expenses of Civil Departments—							
General Administration	28	62	431,001	56,127	47,857	23,007	21
Law and Justice	29B	66	167,590	116,188	169,661	63,265	22
Police	30	69	46,133	139,381	230,478	96,790	23
Marine (including River Navigation)	31B	71	195,509	...	34,883	13,183	24
Education	32	75	17,076	59,750	43,965	29,433	25
Ecclesiastical	33	76	18,696	4,336	6,566	1,896	26
Medical	34B	77	16,515	30,706	23,086	15,411	27
Political	35	78	563,660	1,653	1,877	5,206	28
Scientific and other Minor Departments	36B	81	239,153	11,262	10,757	3,984	29
TOTAL			1,695,333	419,403	569,130	252,175	30
Miscellaneous Civil Charges—							
Territorial and Political Pensions	38	86	167,325	37,602	3,307	2,714	31
Civil Furlough and Absentee Allowances	39	88	302	...	10	...	32
Superannuation Allowances and Pensions	40B	90	115,383	14,838	17,541	5,178	33
Stationery and Printing	41B	91	—*72,059*	13,530	17,266	7,252	34
Miscellaneous	43	94	37,899	5,203	8,264	6,530	35
TOTAL			248,850	71,173	46,388	21,674	36
Famine Relief and Insurance—							
Famine Relief	44	96	...	...	..	20	37
Protective Works, Railways	45	96	...	...	...	...	38
Protective Works, Irrigation	46	97	...	...	...	...	39
Reduction of Debt	47	98	341,504	...	...	...	40
TOTAL			341,504		...	20	41
Carried forward			4,981,192	680,201	1,057,236	430,526	42

(*a*) *See* Statement showing Distribution of charges for Interest, page 23. (*b*) *See* Note at head of Account 12, page 29.

REVENUES of *India* for the Year ended 31st March 1885.

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	ENGLAND.		GRAND TOTAL.
							Stores for India.	Other Charges.	
	£	£	£	£	£	£	£	£	£
1	853	3,019	596	758	1,030	1,257,930	...	2,609,687	3,867,617
2	20,930	7,534	5,206	81,706	83,603	478,686	...	2,970	481,656
3	21,783	10,553	5,802	82,464	84,633	1,736,616	...	2,612,657	**4,349,273**
4	67,520	15,990	10,833	27,266	57,014	200,836	...	...	200,836
5	12,819	6,517	20,766	116,131	792,959	1,275,442	...	...	1,275,442
6	340,555	811,591	297,199	790,622	674,405	3,362,875	243	169	3,363,287
7	2,959,624	...	...	...	1,593	2,962,532	3,305	...	2,965,837
8	3,948	...	...	163,155	137,793	449,237	73	...	449,310
9	46,733	14,409	12,556	16,796	19,792	84,844	45,528	...	130,372
10	28,867	10,652	5,835	23,243	24,136	103,617	42	...	103,659
11	23,425	638	16,153	...	5,307	50,660	...	...	50,660
12	49,814	...	...	16,013	54,028	136,860	...	...	136,860
13	9,390	609	120	697	2,086	12,936	...	...	12,936
14	41,132	101,932	55,776	89,545	176,346	674,573	...	3,881	678,454
15	59,348	19,727	9,673	52,884	29,429	178,465	...	...	178,465
16	3,643,175	982,065	428,911	1,296,352	1,974,888	9,492,877	49,191	4,050	**9,546,118**
17	368,287	147,403	130,223	124,634	173,009	1,125,275	44,628	72,170	1,242,073
18	95	...	...	....	705	563,984	132,782	47,745	744,511
19	...	...	...	...	34,448	74,183	9,698	99	83,980
20	368,382	147,403	130,223	124,634	208,162	1,763,442	187,108	120,014	**2,070,564**
21	201,330	162,317	129,850	147,084	176,336	1,374,909	4,413	230,517	1,609,839
22	940,918	525,649	327,922	474,778	518,660	3,304,631	134	950	3,305,715
23	482,853	625,316	336,583	385,427	489,764	2,832,725	...	...	2,832,725
24	84,715	...	...	2,729	8,718	339,737	57,575	97,081	494,393
25	340,041	173,820	119,100	189,775	265,479	1,238,439	...	280	1,238,719
26	21,404	24,390	21,221	34,186	33,079	165,774	...	512	166,286
27	145,877	109,745	81,825	166,916	143,846	733,927	...	7,880	741,807
28	4,063	13,088	76,330	21,188	72,202	759,267	1,181	30,807	791,255
29	43,070	32,045	21,371	37,702	38,614	437,958	8,492	7,325	453,775
30	2,264,271	1,666,370	1,114,202	1,459,785	1,746,698	11,187,367	71,795	375,352	**11,634,514**
31	101,774	88,822	43,860	103,381	86,674	635,459	...	28,874	664,333
32	3,358	...	...	9,061	2,121	14,852	...	198,275	213,127
33	119,951	125,580	58,880	194,210	130,961	782,522	...	1,418,741	2,201,263
34	174,603	58,616	41,263	86,762	56,591	383,824	125,830	3,778	513,432
35	50,242	22,237	11,603	78,657	32,036	252,671	...	31,916	284,587
36	449,928	295,255	155,606	472,071	308,383	2,069,328	125,830	1,681,584	**3,876,742**
37	1,484	...	...	5,711	135	7,350	...	...	7,350
38	...	203,918	278,799	415,383	...	898,100	...	...	898,100
39	40,000	82,982	31,418	22,062	76,584	253,046	...	...	253,046
40	...	...	...	...	...	341,504	...	...	341,504
41	41,484	286,900	310,217	443,156	76,719	1,500,000	...	...	**1,500,000**
42	6,789,023	3,388,546	2,144,961	3,878,462	4,399,483	27,749,630	433,924	4,793,657	32,977,211

(*c*) *See* Note at head of Account 13, page 30.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Number of Page.	India, General.	Central Provinces.	British Burmah.	Assam.	Number of Item.
			£	£	£	£	
Brought forward .			4,981,192	680,201	1,057,236	430,526	1
Expenditure on Productive Public Works (Revenue Account)—							
State Railways (Working Expenses) .	48	100	727,794	128,082	134,468	...	2
East Indian Railway (Working Expenses)	48	100	1,829,235	...	...	...	3
Eastern Bengal Railway (Working Expenses)	48	100	...	...	...	...	4
Guaranteed Railways (Surplus Profits, Land and Supervision)	49	102	445,630	42	...	...	5
Irrigation and Navigation (Working Expenses)	51	107	...	...	...	...	6
Charges in respect of Capital—							
a. Interest on Debt:							
State Railways	9	23	(*a*)1,066,476	37,151	99,171	...	7
East Indian Railway . . .	49B	104	(*a*)205,043	...	...	...	8
Eastern Bengal Railway . .	49C	104	(*a*)39,257	...	...	...	9
Irrigation and Navigation . .	9	23	(*a*)402,950	...	...	...	10
b. Annuities in purchase of Guaranteed Railways (including Sinking Funds)	49B 49C	104	...	...	...	...	11
c. Guaranteed Railways: Interest . .	49	102	29,651	...	...	...	12
TOTAL .			4,746,036	165,275	233,639	...	13
Expenditure on Public Works not classed as Productive—							
State Railways (Capital Account) . .	53	114	24,719	657	2,334	70,577	14
State Railways (Working and Maintenance)	54B	115	1,746	...	...	725	15
Subsidized Railways	55B	115	...	...	...	5,802	16
Southern Mahratta Railway . . .	55C	115	...	...	...	...	17
Frontier Railways	56	115	...	...	...	...	18
Irrigation and Navigation . . .	58	121	3,873	...	68,688	...	19
Military Works	61	135	609,398	13,866	46,779	23,005	20
Civil Buildings, Roads, and Services . .	61	135	269,637	172,602	251,380	158,407	21
TOTAL .			909,373	187,125	369,181	258,516	22
Army Services—							
Army	62	149	6,790,518	...	...	...	23
Military Preparations in N.-W. Frontier .	63	160	93,772	...	...	...	24
TOTAL .			6,884,290	...	...	...	25
Exchange on Transactions with London .	65	164	1,311,496	—*112*	—*4,677*	—*2,928*	26
TOTAL .			18,832,387	1,032,489	1,655,379	686,114	27
Add—Portion of Allotments to Provincial Governments not spent in the year . . .	68	168	...	34,201	...	...	28
Deduct—Amount included in the above, met by Provincial Governments from accumulated balances of previous years .	68	168	451	...	97,369	35,259	29
GRAND TOTAL EXPENDITURE . £			18,831,936	1,066,690	1,558,010	650,855	30
Capital Expenditure on Railways and Irrigation Works not charged against Revenue—							
State Railways	70	172	320,104	36,099	270,347	...	31
East Indian Railway	71	174	279,192	...	...	...	32
Eastern Bengal Railway . . .	72	174	...	...	...	...	33
Irrigation and Navigation	73	176	...	...	...	...	34
Madras Irrigation and Canal Co.'s Undertakings	73	176	...	...	...	...	35
TOTAL . £			599,296	36,099	270,347	...	36

(*a*) *See* Statement showing Distribution of charges for Interest, page 23.

REVENUES of *India* for the Year ended 31st March 1885 —*continued.*

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	ENGLAND. Stores for India.	ENGLAND. Other Charges.	GRAND TOTAL.
	£	£	£	£	£	£	£	£	£
1	6,789,023	3,388,546	2,144,961	3,878,462	4,399,483	27,749,630	433,924	4,793,657	32,977,211
2	295,224	73,983	516,570	...	67,283	1,943,404	...	...	1,943,404
3	...	...	...	...	...	1,829,235	...	...	1,829,235
4	188,662	...	...	...	...	188,662	...	...	188,662
5	—*1,554*	15,174	6,904	10,110	16,646	492,952	...	...	492,952
6	117,975	220,492	105,488	99,900	27,568	571,423	...	...	571,423
7	171,526	15,062	18,066	...	...	1,407,452	...	...	1,407,452
8	...	...	...	...	...	205,043	...	326,908	531,951
9	...	...	...	...	...	39,257	...	26,418	65,675
10	221,263	249,289	...	...	...	873,502	...	...	873,502
11	...	...	...	...	...	...	...	1,220,582	1,220,582
12	...	...	...	...	...	29,651	...	3,217,240	3,246,891
13	993,096	574,000	647,028	110,010	111,497	7,580,581	...	4,791,148	**12,371,729**
14	43,167	38,966	1,485	6,825	6,361	195,091	...	...	195,091
15	11,980	...	165,166	...	...	179,617	...	...	179,617
16	17,468	16,281	...	...	...	39,551	...	36,395	75,946
17	...	...	...	...	151,353	151,353	...	...	151,353
18	...	...	...	...	...	...	138,700	...	138,700
19	151,025	24,310	54,749	286,928	155,903	745,476	65	...	745,541
20	15,346	4,697	25,139	61,175	143,939	943,344	5,071	...	948,415
21	785,294	589,814	397,241	698,538	654,284	3,977,197	1,017	65,283	4,043,497
22	1,024,280	674,068	643,780	1,053,466	1,111,840	6,231,629	144,853	101,678	**6,478,160**
23	...	...	...	2,644,128	2,486,283	11,920,929	462,378	3,512,044	15,895,351
24	...	...	...	7,633	1,295	102,700	...	...	102,700
25	...	...	...	2,651,761	2,487,578	12,023,629	462,378	3,512,044	**15,998,051**
26	—*9,965*	—*3,027*	—*3,793*	242,120	1,700,274	3,229,388	...	...	**3,229,388**
27	8,796,434	4,633,587	3,431,976	7,935,819	9,810,672	56,814,857	1,041,155	13,198,527	71,054,539
28	39,639	...	...	...	...	73,840	...	...	—*288,944*
29	...	65,481	24,464	123,531	16,229	362,784			
30	8,836,073	4,568,106	3,407,512	7,812,288	9,794,443	56,525,913	1,041,155	13,198 527	70,765 595
							14,239,682		
31	662,413	389,821	308,117	88,659	—*35,978*	2,039,582	872,496	10,450	2,922,528
32	...	...	...	...	...	279,192	...	341,958	621,150
33	120,977	...	...	...	...	120,977	27,190	1,001,657	1,149,824
34	115,560	109,208	231,509	160,014	78,647	694,938	3,756	...	698,694
35	...	...	...	...	...	...	...	702	702
36	898,950	499,029	539,626	248,673	42,669	3,134,689	903,442	1,354,767	**5,392,898**

No. 4.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

REVENUE. For distribution by provinces see Accounts 5, 6, and 7 for Imperial, Provincial, and Local, respectively.	INDIA. Imperial.	INDIA. Provincial.	INDIA. Local.	TOTAL.
	£	£	£	£
Principal Heads of Revenue—				
Land Revenue	13,131,739	8,579,210	121,262	21,832,211
Opium	8,816,469	...	...	8,816,469
Salt	6,476,127	31,109	...	6,507,236
Stamps	1,823,082	1,783,540	...	3,006,622
Excise	2,031,538	1,976,290	4,039	4,011,867
Provincial Rates	860	621,672	2,168,929	2,791,461
Customs	897,348	132,595	...	1,029,943
Assessed Taxes	255,927	255,901	...	511,828
Forest	440,782	544,004	...	984,786
Registration	144,139	142,645	...	286,784
Tributes from Native States	699,017	...	...	699,017
TOTAL	34,717,028	14,066,966	2,294,230	51,078,224
Post Office, Telegraph and Mint—				
Post Office	1,043,177	2,351	1,602	1,047,130
Telegraph	541,058	371	...	541,429
Mint	180,139	...	...	180,139
TOTAL	1,764,374	2,722	1,602	1,768,698
Receipts by Civil Departments—				
Law and Justice	33,740	512,313	6	546,059
Police	4,076	274,479	40,845	319,400
Marine	64,126	101,742	106	165,974
Education	1,466	137,281	64,544	203,291
Medical	3	35,440	14,582	50,025
Scientific and other Minor Departments	18,309	52,851	13,414	84,574
TOTAL	121,720	1,114,106	133,497	1,369,323
Miscellaneous—				
Interest	635,675	14,608	17,333	667,616
Receipts in aid of Superannuation, &c.	171,648	27,483	37	199,168
Stationery and Printing	7,759	39,782	...	47,541
Miscellaneous	66,992	151,547	113,148	331,687
TOTAL	882,074	233,420	130,518	1,246,012
Revenue from Productive Public Works—				
State Railways (Gross Earnings)	2,479,227	884,394	...	3,363,621
East Indian Railway (Gross Earnings)	4,310,139	...	...	4,310,139
Eastern Bengal Railway (Gross Earnings)	453,881	...	...	453,881
Guaranteed Railways (Net Traffic Receipts)	3,478,300	...	...	3,478,300
Irrigation and Navigation (direct Receipts)	324,614	750,412	...	1,075,026
Portion of Land Revenue due to Irrigation)	465,817	...	...	465,817
TOTAL	11,511,978	1,634,806	...	13,146,784
Receipts on account of Public Works not classed as Productive—				
State Railways	241,983	16,059	...	258,042
Southern Mahratta Railway	33,244	...	...	33,244
Irrigation and Navigation	26,693	105,471	2,968	135,132
Military Works	40,415	...	...	40,415
Civil Buildings, Roads, and Services	29,422	380,193	142,421	552,036
TOTAL	371,757	501,723	145,389	1,018,869
Receipts by Military Department—				
Army	730,996	...	...	730,996
GRAND TOTAL REVENUE £	50,099,927	17,553,743	2,705,236	70,358,906

DIVISIONS, IMPERIAL, PROVINCIAL and LOCAL, for the Year ended 31st March 1885.

EXPENDITURE. For distribution by provinces, see Accounts 5, 6 and 7 for Imperial, Provincial and Local, respectively.	INDIA. Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Interest—				
Interest on Ordinary Debt (excluding that charged to Productive Public Works)	1,257,930	...	...	1,257,930
Interest on other Obligations	474,098	...	4,588	478,686
TOTAL	1,732,028	...	4,588	1,736,616
Direct Demands on the Revenues—				
Refunds and Drawbacks	126,098	68,992	5,746	200,836
Assignments and Compensations	536,100	739,342	...	1,275,442
Charges in respect of Collection, *viz.*—				
Land Revenue	288,828	2,688,012	386,035	3,362,875
Opium (including cost of Production)	2,962,532	...	...	2,962,532
Salt (including cost of Production)	368,886	80,351	...	449,237
Stamps	24,744	60,100	...	84,844
Excise	51,884	50,968	765	103,617
Provincial Rates	...	4,005	46,655	50,660
Customs	...	136,860	...	136,860
Assessed Taxes	6,468	6,468	...	12,936
Forest	302,286	372,287	...	674,573
Registration	89,544	88,921	...	178,465
TOTAL	4,757,370	4,296,306	439,201	9,492,877
Post Office, Telegraph, and Mint—				
Post Office	1,020,993	35,404	68,878	1,125,275
Telegraph	563,184	800	...	563,984
Mint	74,183	...	...	74,183
TOTAL	1,658,360	36,204	68,878	1,763,442
Salaries and Expenses of Civil Departments—				
General Administration	591,085	721,518	62,306	1,374,909
Law and Justice	167,482	3,137,041	108	3,304,631
Police	76,189	2,472,214	284,322	2,832,725
Marine (including River Navigation)	195,509	142,426	1,802	339,737
Education	15,842	801,202	421,395	1,238,439
Ecclesiastical	165,774	...	...	165,774
Medical	14,982	569,526	149,419	733,927
Political	758,694	449	124	759,267
Scientific and other Minor Departments	249,997	148,977	38,984	437,958
TOTAL	2,235,554	7,993,353	958,460	11,187,367
Miscellaneous Civil Charges—				
Territorial and Political Pensions	635,459	...	...	635,459
Civil Furlough and Absentee Allowances	14,852	...	...	14,852
Superannuation Allowances and Pensions	227,755	553,560	1,207	782,522
Stationery and Printing	3,797	375,699	4,328	383,824
Miscellaneous	59,390	119,977	73,304	252,671
TOTAL	941,253	1,049,236	78,839	2,069,328
Famine Relief and Insurance—				
Famine Relief	927	6,423	...	7,350
Protective Works, Railways	898,100	...	...	898,100
Protective Works, Irrigation	253,046	...	...	253,046
Reduction of Debt	341,504	...	...	341,504
TOTAL	1,493,577	6,423	...	1,500,000
Expenditure on Productive Public Works (Revenue Account)—				
State Railways (Working Expenses)	1,343,093	600,311	...	1,943,404
East Indian Railway (Working Expenses)	1,829,235	...	...	1,829,235
Eastern Bengal Railway (Working Expenses)	188,662	...	...	188,662
Guaranteed Railways (Surplus Profits, Land and Supervision)	492,952	...	...	492,952
Irrigation and Navigation (Working Expenses)	232,956	338,467	...	571,423
Charges in respect of Capital—				
a Interest on Debt—				
State Railways	1,066,476	340,976	...	1,407,452
East Indian Railway	205,043	...	...	205,043
Eastern Bengal Railway	39,257	...	...	39,257
Irrigation and Navigation	402,950	470,552	...	873,502
b. Annuities in purchase of Guaranteed Railways (including Sinking Funds)	...	...	...	...
c. Guaranteed Railways: Interest	29,651	...	...	29,651
TOTAL	5,830,275	1,750,306	...	7,580,581
Expenditure on Public Works not classed as Productive—				
State Railways (Capital Account)	87,658	107,433	...	195,091
State Railways (Working and Maintenance)	166,912	12,705	...	179,617
Subsidized Railways	27,729	11,822	...	39,551
Southern Mahratta Railway	151,353	...	...	151,353
Frontier Railways	...	...	...	...
Irrigation and Navigation	523,340	220,490	1,646	745,476
Military Works	943,344	...	...	943,344
Civil Buildings, Roads, and Services	465,164	2,001,150	1,510,883	3,977,197
TOTAL	2,365,500	2,353,600	1,512,529	6,231,629
Army Services—				
Army	11,920,929	...	...	11,920,929
Military Preparations in North-West Frontier	102,700	...	...	102,700
TOTAL	12,023,629	...	...	12,023,629
Exchange on Transactions with London	3,229,388	...	...	3,229,388
TOTAL	36,266,934	17,485,428	3,062,495	56,814,857
Add—Portion of Allotments to Provincial Governments not spent in the year	...	...	...	−288,944
Deduct—Amount included in the above met by Provincial Government from accumulated balances of previous years	...	−252,584	−36,360	
GRAND TOTAL EXPENDITURE £	**36,266,934**	**17,232,844**	**3,026,135**	**56,525,913**

No. 5.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Principal Heads of Revenue—										
Land Revenue	98,027	310,246	631,344	139,483	2,458,833	4,369,783	1,163,818	2 764,469	1,105,736	13,131,739
Opium	190	21,504	30,327	42,985	6,139,694	42,411	...	...	2,539,358	8,816,469
Salt	1,600,672	...	17,759	...	2,020,246	...	...	1,375,369	1,462,081	6,476,127
Stamps	39,543	68,494	48,991	38,628	649,560	302,941	169,259	282,451	223,215	1,823,082
Excise	55,246	124,646	110,928	110,520	502,611	262,180	68,085	386,632	410,690	2,031,538
Provincial Rates	860	...	...	...	...	...	...	...	...	860
Customs	...	...	317,080	...	294,963	...	...	97,261	188,044	897,348
Assessed Taxes	26	11,954	...	...	74,824	60,745	23,949	21,638	62,791	255,927
Forest	13,468	51,360	83,549	9,021	28,558	78,616	37,468	...	138,742	440,782
Registration	1,495	3,405	1,178	1,535	54,120	17,061	8,778	37.920	18,647	144,139
Tributes from Native States	224,211	13,591	...	...	...	...	28,006	344,643	88,566	699,017
TOTAL	2,033,738	605,200	1,241,156	342,172	12,223,409	5,133,737	1,499,363	5,310,383	6,327,870	34,717,028
Post Office, Telegraph, and Mint—										
Post Office	67,627	41,933	30,152	24,156	235,016	145,596	141,004	169,752	187,941	1,043,177
Telegraph	541,058	...	...	...	...	...	...	...	...	541,058
Mint	85,298	...	...	...	...	...	...	66	94,775	180,139
TOTAL	693,983	41,933	30,152	24,156	235,016	145,596	141,004	169,818	282,716	1,764,374
Receipts by Civil Departments—										
Law and Justice	33,740	...	...	...	...	...	...	...	...	33,740
Police	4,076	...	...	...	...	...	...	...	...	4,076
Marine	64,126	...	...	...	...	...	...	...	..	64,126
Education	1,466	...	...	...	...	...	...	...	...	1,466
Medical	3	...	...	...	...	...	...	...	...	3
Scientific and other Minor Departments	18,309	...	...	...	...	...	...	...	...	18,309
TOTAL	121,720	...	...	...	...	...	...	...	...	121,720
Miscellaneous—										
Interest	300,979	1,041	2,844	541	61,543	17,995	19,406	57,312	174,014	635,675
Receipts in aid of Superannuation, &c.	100,787	59	101	68	3,840	372	97	33,071	33,253	171,648
Stationery and Printing	7,405	...	29	...	...	325	...	...	...	7,759
Miscellaneous	41,252	29	895	195	17,044	2,398	176	1,283	3,710	66,992
TOTAL	450,423	1,129	3,869	804	82,427	21,090	19,679	91,666	210,987	882,074
Revenue from Productive Public Works—										
State Railways (Gross Earnings)	1,343,824	67,822	...	...	...	1,572	978,299	...	87,710	2,479,227
East Indian Railway (Gross Earnings)	4,310,139	...	...	...	...	...	...	...	...	4,310,139
Eastern Bengal Railway (Gross Earnings)	...	...	...	...	453,881	...	...	...	...	453,881
Guaranteed Railways (Net Traffic Receipts	3,478,300	...	...	...	...	...	...	...	...	3,478,300
Irrigation and Navigation (Direct Receipts)	...	...	...	...	...	...	268,907	27,161	28,546	324,614
Portion of Land Revenue due to Irrigation	...	...	...	...	...	87,237	33,389	296,231	48,960	465,817
TOTAL	9,132,263	67,822	...	...	453,881	88,809	1,280,595	323,392	165,216	11,511,978
Receipts on account of Public Works not classed as Productive—										
State Railways	1,281	...	...	...	...	...	240.702	...	...	241,983
Southern Mahratta Railway	...	...	...	...	...	...	...	...	33,244	33,244
Irrigation and Navigation	984	...	...	...	392	...	10,984	1,911	12,422	26,693
Military Work	23,355	280	850	168	848	35	719	3,359	10,801	40,415
Civil Buildings, Roads and Services	29,360	5	...	...	57	...	...	...	...	29,422
TOTAL	54,980	285	850	168	1,297	35	252,405	5,270	56,467	371,757
Receipts by Military Department—										
Army	416,879	...	...	...	...	...	...	165,966	148,151	730,996
TOTAL, IMPERIAL REVENUE £	12,903,986	716,369	1,276,027	367,300	12,996,030	5,389,267	3,193,046	6,066,495	7,191,407	50,099,927

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India* 31st March 1885.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Interest—										
Interest on Ordinary Debt (excluding that charged to Productive Public Works)	1,250,587	1,046	...	41	853	3,019	596	758	1,030	1,257,930
Interest on other Obligations	274,956	2,253	1,090	1,408	20,930	7,534	5,206	80,583	80,138	474,098
TOTAL	1,525,543	3,299	1,090	1,449	21,783	10,553	5,802	81,341	81,168	1,732,028
Direct Demands on the Revenues—										
Refunds and Drawbacks	2,240	1,473	9,381	630	51,381	8,174	5,886	17,243	29,690	126,098
Assignments and Compensations	315,675	7,242	...	3,333	12,819	6,517	20,766	116,131	53,617	536,100
Charges in respect of Collection, *viz.*—										
Land Revenue	46,911	2,445	110,135	16,145	13,048	67,155	32,989	...	...	288,828
Opium (including cost of Production)	1,315	...	...	...	2,959,624	...	...	...	1,593	2,962,532
Salt (including cost of Production)	144,066	...	...	...	1,843	...	...	163,155	59,822	368,886
Stamps	—25,357	1,861	1,116	1,980	23,367	7,205	6,278	8,398	9,896	24,744
Excise	917	3,293	921	387	14,433	5,326	2,917	11,622	12,068	51,884
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	17	...	...	4,695	305	60	348	1,043	6,468
Forest	19,544	24,712	60,599	9,838	20,566	50,966	27,888	...	88,173	302,286
Registration	622	1,788	601	1,002	29,674	9,863	4,837	26,442	14,715	89,544
TOTAL	495,933	42,831	182,753	33,315	3,131,450	155,511	101,621	343,339	270,617	4,757,370
Post Office, Telegraph, and Mint—										
Post Office	70,273	36,873	27,066	28,392	335,714	127,979	117,149	113,525	164,022	1,020,993
Telegraph	563,184	...	...	...	...	...	...	...	...	563,184
Mint	39,735	...	...	...	...	...	...	...	34,448	74,183
TOTAL	673,192	36,873	27,066	28,392	335,714	127,979	117,149	113,525	198,470	1,658,360
Salaries and Expenses of Civil Departments—										
General Administration	428,588	6,059	8,145	4,180	27,593	23,009	15,965	29,625	47,921	591,085
Law and Justice	167,482	...	...	...	...	...	...	...	...	167,482
Police	44,225	247	...	...	2,638	6,414	15,938	3,152	3,575	76,189
Marine (including River Navigation)	195,509	...	...	...	...	...	...	...	...	195,509
Education	15,842	...	...	...	...	...	...	...	...	15,842
Ecclesiastical	18,696	4,336	6,566	1,896	21,404	24,390	21,221	34,186	33,079	165,774
Medical	14,982	...	...	...	...	...	...	...	...	14,982
Political	563,536	1,653	1,692	5,206	4,063	13,088	76,330	21,188	71,938	758,694
Scientific and other Minor Departments	238,645	...	891	...	670	137	2,004	930	6,720	249,997
TOTAL	1,687,505	12,295	17,294	11,282	56,368	67,038	131,458	89,081	163,233	2,235,554
Miscellaneous Civil Charges—										
Territorial and Political Pensions	167,325	37,602	3,307	2,714	101,774	88,822	43,860	103,381	86,674	635,459
Civil Furlough and Absentee Allowances	302	...	10	...	3,358	...	...	9,061	2,121	14,852
Superannuation Allowances and Pensions	115,196	...	...	...	...	...	...	102,151	10,408	227,755
Stationery and Printing	—72,059	...	3	...	63,196	...	...	10,713	1,944	3,797
Miscellaneous	36,776	484	1,285	659	6,932	4,703	2,753	2,660	3,138	59,390
TOTAL	247,540	38,086	4,605	3,373	175,260	93,525	46,613	227,966	104,285	941,253
Famine Relief and Insurance—										
Famine Relief	...	...	...	20	907	...	...	...	...	927
Protective Works, Railways	...	...	...	...	...	203,918	278,799	415,383	...	898,100
Protective Works, Irrigation	...	...	...	...	40,000	82,982	31,418	22,062	76,584	253,046
Reduction of Debt	341,504	...	...	...	...	...	...	...	...	341,504
TOTAL	341,504	...	...	20	40,907	286,900	310,217	437,445	76,584	1,493,577
Expenditure on Productive Public Works (Revenue Account)—										
State Railways (Working Expenses)	727,794	47,602	...	...	...	1,379	499,035	...	67,283	1,343,093
East Indian Railway (Working Expenses)	1,829,235	...	...	...	...	...	...	...	...	1,829,235
Eastern Bengal Railway (Working Expenses)	...	...	...	...	188,662	...	...	...	...	188,662
Guaranteed Railways (Surplus Profits, Land and Supervision)	445,630	42	...	...	—1,554	15,174	6,904	10,110	16,646	492,952
Irrigation and Navigation (Working Expenses)	...	...	...	...	...	...	105,488	99,900	27,568	232,956
Charges in respect of Capital—										
a. Interest on Debt—										
State Railways	1,066,476	...	...	...	...	...	...	...	...	1,066,476
East Indian Railway	205,043	...	...	...	...	...	...	...	...	205,043
Eastern Bengal Railway	39,257	...	...	...	...	...	...	...	...	39,257
Irrigation and Navigation	402,950	...	...	...	...	...	...	...	...	402,950
b. Annuities in Purchase of Guaranteed Railways (including Sinking Funds)	...	...	...	...	...	...	...	...	...	...
c. Guaranteed Railways: Interest	29,651	...	...	...	...	...	...	...	...	29,651
TOTAL	4,746,036	47,644	...	...	187,108	16,553	611,427	110,010	111,497	5,830,275
Expenditure on Public Works not classed as Productive—										
State Railways (Capital Account)	24,719	657	...	21,729	30,003	...	1,440	6,225	2,885	87,658
State Railways (Working and Maintenance)	1,746	...	...	...	...	...	165,166	...	...	166,912
Subsidized Railways	...	...	...	...	11,670	16,059	...	...	...	27,729
Southern Mahratta Railway	...	...	...	...	...	...	...	...	151,353	151,353
Frontier Railways	...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation	3,873	...	...	...	69,367	616	51,151	242,430	155,903	523,340
Military Works	609,398	13,866	46,779	23,005	15,346	4,697	25,139	61,175	143,939	943,344
Civil Buildings, Roads and Services	262,708	5,960	...	4,611	116,209	19,807	21,630	14,145	20,094	465,164
TOTAL	902,444	20,483	46,779	49,345	242,595	41,179	264,526	323,975	474,174	2,365,500
Army Services—										
Army	6,790,518	...	...	...	...	...	...	2,644,128	2,486,283	11,920,929
Military Preparations in North-West Frontier	93,772	...	...	...	...	...	...	7,633	1,295	102,700
TOTAL	6,884,290	...	...	...	...	...	...	2,651,761	2,487,578	12,023,629
Exchange on Transactions with London	1,311,496	—112	—4,677	—2,928	—9,965	—3,027	—3,793	242,120	1,700,274	3,229,388
TOTAL, IMPERIAL EXPENDITURE £	18,815,483	201,399	274,910	124,248	4,181,220	796,211	1,585,020	4,620,563	5,667,880	36,266,934

No. 6.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Principal Heads of Revenue—										
Land Revenue	...	296,063	509,528	265,460	1,283,192	1,357,841	903,257	1,315,003	2,648,866	8,579,210
Opium	...	...	...	...	...	...	...	...	...	...
Salt ...	...	...	8,683	...	12,456	...	...	4,510	5,460	31,109
Stamps	...	68,494	48,990	38,628	649,561	302,941	169,260	282,452	223,214	1,783,540
Excise	...	124,647	110,927	110,519	502,611	262,181	68,085	386,631	410,689	1,976,290
Provincial Rates	...	27,534	...	30	376,406	166,063	51,549	...	...	621,672
Customs	...	...	119,471	...	6,103	...	...	2,452	4,569	132,595
Assessed Taxes	...	11,953	...	...	74,824	60,746	23,949	21,638	62,791	255,901
Forest	...	51,360	83,549	9,021	28,557	78,616	37,467	116,692	138,742	544,004
Registration	...	3,404	1,178	1,536	54,120	17,061	8,777	37,921	18,648	142,645
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	583,455	882,326	425,194	2,987,920	2,245,449	1,262,344	2,167,399	3,512,979	14,066,966
Post Office, Telegraph, and Mint—										
Post Office	...	...	...	...	...	...	2,250	1	100	2,351
Telegraph	...	...	...	...	3	...	...	...	368	371
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	3	...	2,250	1	468	2,722
Receipts by Civil Departments—										
Law and Justice	...	42,636	39,526	16,310	148,322	85,402	61,926	61,637	56,554	512,313
Police	...	8,885	1,369	10,305	69,586	37,944	66,642	32,205	47,543	274,479
Marine	...	...	18,584	509	77,164	...	...	507	4,978	101,742
Education	...	10,459	4,924	3,815	52,356	5,160	11,918	21,086	27,563	137,281
Medical	...	870	842	138	14,826	744	3,226	8,796	5,998	35,440
Scientific and other Minor Departments	...	404	189	43	15,552	9,362	7,823	17,290	2,188	52,851
TOTAL	...	63,254	65,434	31,120	377,806	138,612	151,535	141,521	144,824	1,114,106
Miscellaneous—										
Interest	...	...	...	56	7,424	727	740	235	5,426	14,608
Receipts in aid of Superannuations, &c.	...	628	219	67	6,166	2,023	3,672	2,179	12,529	27,483
Stationery and Printing	...	2,137	328	347	10,849	4,348	7,513	8,393	5,867	39,782
Miscellaneous	...	914	2,226	2,539	83,769	30,353	14,047	7,273	10,426	151,547
TOTAL	...	3,679	2,773	3,009	108,208	37,451	25,972	18,080	34,248	233,420
Revenue from Productive Public Works—										
State Railways (Gross Earnings)	...	136,239	216,640	...	413,054	98,503	19,958	...	...	884,394
East Indian Railway (Gross Earnings)	...	...	...	...	...	...	...	...	...	...
Eastern Bengal Railway (Gross Earnings)	...	...	...	...	...	...	...	...	...	...
Guaranteed Railways (Net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation (Direct Receipts)	...	...	...	...	130,752	619,660	...	...	...	750,412
Portion of Land Revenue due to Irrigatio	...	...	...	...	...	...	...	...	...	...
TOTAL	...	136,239	216,640	...	543,806	718,163	19,958	...	...	1,634,806
Receipts on account of Public Works not classed as Productive—										
State Railways	...	...	...	383	15,676	...	...	...	...	16,059
Southern Mahratta Railway	...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation	...	...	3,283	...	77,782	14,779	4,356	5,271	...	105,471
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Buildings, Roads and Services	...	6,787	6,931	461	126,045	88,929	58,480	10,856	81,704	380,193
TOTAL	...	6,787	10,214	844	219,503	103,708	62,836	16,127	81,704	501,723
Receipts by Military Department—										
Army	...	...	...	...	...	...	...	...	...	...
TOTAL, PROVINCIAL REVENUE £	...	793,414	1,177,387	460,167	4,237,246	3,243,383	1,524,895	2,343,028	3,774,223	17,553,743

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India* 31st March 1885.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Interest—										
Interest on Ordinary Debt (excluding that charged to Productive Public Works)	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Direct Demands on the Revenues—										
Refunds and Drawbacks	...	1,466	5,009	778	13,977	7,595	4,926	8,955	26,286	68,992
Assignments and Compensations	...	...	...	...	...	...	...	...	739,342	739,342
Charges in respect of Collection, *viz.*—										
Land Revenue	...	68,420	128,189	76,258	327,507	744,436	194,542	474,255	674,405	2,688,012
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	275	...	2,105	...	...	...	77,971	80,351
Stamps	...	1,861	1,117	1,980	23,366	7,204	6,278	8,398	9,896	60,100
Excise	...	3,292	922	387	14,434	5,326	2,918	11,621	12,068	50,968
Provincial Rates	...	...	...	...	...	638	3,367	...	...	4,005
Customs	...	...	17,005	...	49,814	...	...	16,013	54,028	136,860
Assessed Taxes	...	17	...	...	4,695	304	60	349	1,043	6,468
Forest	...	24,713	60,598	9,838	20,566	50,966	27,888	89,545	88,173	372,287
Registration	...	1,787	601	1,003	29,674	9,864	4,836	26,442	14,714	88,921
TOTAL	...	101,556	213,716	90,244	486,138	826,333	244,815	635,578	1,697,926	4,296,306
Post Office, Telegraph, and Mint—										
Post Office	...	5,066	5,289	42	...	...	4,911	11,109	8,987	35,404
Telegraph	...	...	...	...	95	...	...	...	705	800
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	5,066	5,289	42	95	...	4,911	11,109	9,692	36,204
Salaries and Expenses of Civil Departments—										
General Administration	...	36,045	38,314	18,827	160,559	130,903	105,110	105,085	126,675	721,518
Law and Justice	...	116,188	169,661	63,265	940,918	525,649	327,922	474,778	518,660	3,137,041
Police	...	133,793	196,775	96,790	480,215	382,886	320,645	382,275	478,835	2,472,214
Marine (including River Navigation)	...	...	33,081	13,183	84,715	...	...	2,729	8,718	142,426
Education	...	57,174	36,309	16,380	340,041	35,694	71,431	123,704	120,469	801,202
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	28,115	20,810	12,781	145,619	66,057	55,992	111,852	128,300	569,526
Political	...	...	185	...	...	...	...	...	264	449
Scientific and other Minor Departments	...	5,764	9,120	2,066	35,087	29,661	9,785	36,772	20,722	148,977
TOTAL	...	377,079	504,255	223,292	2,187,154	1,170,850	890,885	1,237,195	1,402,643	7,993,353
Miscellaneous Civil Charges—										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	14,777	17,326	5,173	119,926	125,392	58,803	91,610	120,553	553,560
Stationery and Printing	...	13,524	17,263	7,240	108,643	58,616	41,168	76,049	53,196	375,699
Miscellaneous	...	2,852	3,823	1,555	39,747	17,101	6,368	28,211	20,320	119,977
TOTAL	...	31,153	38,412	13,968	268,316	201,109	106,339	195,870	194,069	1,049,236
Famine Relief and Insurance—										
Famine Relief	...	...	...	...	577	...	...	5,711	135	6,423
Protective Works, Railways	...	...	...	...	...	...	...	...	...	...
Protective Works, Irrigation	...	...	...	...	...	...	...	...	...	...
Reduction of Debt	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	577	...	...	5,711	135	6,423
Expenditure on Productive Public Works (Revenue Account)—										
State Railways (Working Expenses)	...	80,480	134,468	...	295,224	72,604	17,535	...	...	600,311
East Indian Railway (Working Expenses)	...	...	...	...	...	...	...	...	...	...
Eastern Bengal Railway (Working Expenses)	...	...	...	...	...	...	...	...	...	...
Guaranteed Railways (Surplus Profits Land and Supervision)	...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation (Working Expenses)	...	...	...	...	117,975	220,492	...	...	...	338,467
Charges in respect of Capital—										
a. Interest on Debt—										
State Railways	...	37,151	99,171	...	171,526	15,062	18,066	...	...	340,976
East Indian Railway	...	...	...	...	...	...	...	...	...	...
Eastern Bengal Railway	...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation	...	...	...	...	...	...	...	...	...	...
b. Annuities in Purchase of Guaranteed Railways (including Sinking Funds)	...	...	...	...	221,263	249,289	...	...	...	470,552
c. Guaranteed Railways: Interest	...	...	...	...	...	...	...	...	...	...
TOTAL	...	117,631	233,639	...	805,988	557,447	35,601	...	...	1,750,306
Expenditure on Public Works not classed as Productive—										
State Railways (Capital Account)	...	...	2,334	48,848	13,164	38,966	45	600	3,476	107,433
State Railways (Working and Maintenance)	...	...	...	725	11,980	...	...	...	...	12,705
Subsidized Railways	...	...	...	5,802	5,798	222	...	...	...	11,822
Southern Mahratta Railway	...	...	...	...	...	...	...	...	...	...
Frontier Railways	...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation	...	...	68,168	...	81,617	22,609	3,598	44,498	...	220,490
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Buildings, Roads and Services	...	141,736	202,509	57,975	301,433	301,737	284,292	291,524	419,944	2,001,150
TOTAL	...	141,736	273,011	113,350	413,992	363,534	287,935	336,622	423,420	2,353,600
Army Services—										
Army	...	...	...	...	...	...	...	...	...	...
Military Preparations in North-West Frontier	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Exchange on Transactions with London	...	...	...	...	...	...	...	...	...	...
TOTAL	...	774,221	1,268,322	440,896	4,162,260	3,119,273	1,570,486	2,422,085	3,727,885	17,485,428
Add—Portion of Allotments to Provincial Governments not spent in the year	...	+18,047	...	...	+51,541	...	...	...	+6,006	—2,52,584
Deduct—Amount included in the above met by Provincial Governments from accumulated balances of previous years	...	...	—89,725	—40,577	...	—69,047	—41,545	—87,284	...	
TOTAL, PROVINCIAL EXPENDITURE £	...	792,268	1,178,597	400,319	4,213,801	3,050,226	1,528,941	2,334,801	3,733,891	17,232,844

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No. 7.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing the for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Principal Heads of Revenue—										
Land Revenue	82	...	359	...	...	...	2,933	106,904	10,984	121,262
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	1,724	...	2,315	...	...	...	...	...	...	4,039
Provincial Rates	6,525	37,288	84,046	42,620	390,444	488,879	284,483	613,374	221,270	2,168,929
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	8,331	37,288	86,720	42,620	390,444	488,879	287,416	720,278	232,254	2,294,230
Post Office, Telegraph, and Mint—										
Post Office	...	...	1	...	1,601	...	...	...	...	1,602
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	1	...	1,601	...	...	...	...	1,602
Receipts by Civil Departments—										
Law and Justice	6	...	...	...	...	...	...	...	...	6
Police	786	16,314	3,161	...	...	...	...	...	20,584	40,845
Marine	...	...	106	...	...	...	...	...	...	106
Education	532	153	396	52	...	8,592	118	8,866	45,835	64,544
Medical	299	1,390	60	...	...	10,685	...	2,042	106	14,582
Scientific and other Minor Departments	254	1,288	6	8,782	2,039	201	...	...	844	13,414
TOTAL	1,877	19,145	3,729	8,834	2,039	19,478	118	10,908	67,369	133,497
Miscellaneous—										
Interest	233	...	...	...	4,696	2,656	...	8,451	1,297	17,333
Receipts in aid of Superannuations, &c.	...	...	...	...	...	...	...	37	...	37
Stationery and Printing	...	...	...	...	...	...	...	...	...	...
Miscellaneous	3,676	8,100	9,055	1,649	17,333	10,686	10,031	42,856	9,762	113,148
TOTAL	3,909	8,100	9,055	1,649	22,029	13,342	10,031	51,344	11,059	130,518
Revenue from Productive Public Works—										
State Railways (Gross Earnings)	...	...	...	...	...	...	...	...	...	...
East Indian Railway (Gross Earnings)	...	...	...	...	...	...	...	...	...	...
Eastern Bengal Railway (Gross Earnings)	...	...	...	...	...	...	...	...	...	...
Guaranteed Railways (Net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation (Direct Receipts)	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Receipts on account of Public Works not classed as Productive—										
State Railways	...	...	...	...	...	...	...	...	...	...
Southern Mahratta Railway	...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation	...	...	...	...	1,309	1,659	...	...	...	2,968
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Buildings, Roads and Services	2,336	7,344	6,208	13,337	185	5,154	32	66,167	41,658	142,421
TOTAL	2,336	7,344	6,208	13,337	1,494	6,813	32	66,167	41,658	145,389
Receipts by Military Department—										
Army	...	...	...	...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE £	16,453	71,877	105,713	66,440	417,607	528,512	297,597	848,697	352,340	2,705,236

AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India* 31st March 1885.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Interest—										
Interest on Ordinary Debt (excluding that charged to Productive Public Works)	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	...	...	...	1,123	3,465	4,588
TOTAL	...	...	...	...	...	...	...	1,123	3,465	4,588
Direct Demands on the Revenues—										
Refunds and Drawbacks	...	...	1,202	34	2,162	221	21	1,068	1,038	5,746
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*—										
Land Revenue	...	...	...	...	...	..	69,668	316,367	...	386,035
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	765	...	...	...	...	...	...	...	...	765
Provincial Rates	...	...	4,604	533	23,425	...	12,786	...	5,307	46,655
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	765	...	5,806	567	25,587	221	82,475	317,435	6,345	439,201
Post Office, Telegraph, and Mint—										
Post Office	72	...	5,998	2,648	32,573	19,424	8,163	...	...	68,878
Telegraph	...	...	...	...	...	...	...	..	...	...
Mint ...	...	...	...	...	...	...	...	...	...	...
TOTAL	72	...	5,998	2,648	32,573	19,424	8,163	...	...	68,878
Salaries and Expenses of Civil Departments—										
General Administration	2,413	14,023	1,398	...	13,178	8,405	8,775	12,374	1,740	62,306
Law and Justice	108	...	...	...	...	...	...	...	...	108
Police	1,908	5,341	33,703	...	...	236,016	...	...	7,354	284,322
Marine (including River Navigation)	...	...	1,802	...	...	...	...	...	...	1,802
Education	1,234	2,576	7,656	13,053	...	138,126	47,669	66,071	145,010	421,395
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	1,533	2,591	2,276	2,630	258	43,688	25,833	55,064	15,546	149,419
Political	124	...	...	...	...	...	...	...	...	124
Scientific and other Minor Departments	508	5,498	746	1,918	7,313	2,247	9,582	...	11,172	38,984
TOTAL	7,828	30,029	47,581	17,601	20,749	428,482	91,859	133,509	180,822	958,460
Miscellaneous Civil Charges—										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	187	61	215	5	25	188	77	449	...	1,207
Stationery and Printing	...	6	...	12	2,764	...	95	...	1,451	4,328
Miscellaneous	1,123	1,867	3,156	4,316	3,563	433	2,482	47,786	8,578	73,304
TOTAL	1,310	1,934	3,371	4,333	6,352	621	2,654	48,235	10,029	78,839
Famine Relief and Insurance—										
Famine Relief	...	...	...	...	...	...	...	...	...	...
Protective Works, Railways	...	...	...	...	...	...	...	...	...	...
Protective Works, Irrigation	...	...	...	...	...	...	...	...	...	...
Reduction of Debt	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Expenditure on Productive Public Works (Revenue Account)—										
State Railways (Working Expenses)	...	...	...	...	...	...	...	...	...	...
East Indian Railway (Working Expenses)	...	...	...	...	...	...	...	...	...	...
Eastern Bengal Railway (Working Expenses)	...	...	...	...	...	...	...	...	...	...
Guaranteed Railways (Surplus Profits, Land and Supervision)	...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation (Working Expenses)	...	...	...	...	...	...	...	...	...	...
Charges in respect of Capital—										
a. Interest on Debt—										
State Railways	...	...	...	...	...	...	...	...	...	...
East Indian Railway	...	...	...	...	...	...	...	...	...	...
Eastern Bengal Railway	...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation	...	...	...	...	...	...	...	...	...	...
b. Annuities in Purchase of Guaranteed Railways (including Sinking Funds)	...	...	...	...	...	...	...	...	...	...
c. Guaranteed Railways: Interest	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Expenditure on Public Works not classed as Productive—										
State Railways (Capital Account)	...	...	...	...	...	...	...	...	...	...
State Railways (Working and Maintenance)	...	...	...	...	...	...	...	...	...	...
Subsidized Railways	...	...	...	...	...	...	...	...	...	...
Southern Mahratta Railway	...	...	...	...	...	...	...	...	...	...
Frontier Railways	...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation	...	...	520	...	41	1,085	...	...	...	1,646
Military Works ...	...	...	...	...	...	...	...	...	...	...
Civil Buildings, Roads and Services	6,929	24,906	48,871	95,821	367,652	268,270	91,319	392,869	214,246	1,510,883
TOTAL	6,929	24,906	49,391	95,821	367,693	269,355	91,319	392,869	214,246	1,512,529
Army Services—										
Army	...	...	...	...	...	...	...	...	...	...
Military Preparations in North-West Frontier	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Exchange on Transactions with London	...	...	...	...	...	...	...	...	...	...
TOTAL	16,904	56,869	112,147	120,970	452,954	718,103	276,470	893,171	414,907	3,062,495
Add—Portion of Local Revenue not spent in the year	...	+16,154	...	+5,318	...	+3,566	+17,081	...	...	
Deduct—Amount included in the above, met from accumulated balances of previous years	—451	...	—7,644	...	—11,902	...	...	—36,247	—22,235	—36,360
TOTAL, LOCAL EXPENDITURE £	16,453	73,023	104,503	126,288	441,052	721,669	293,551	856,924	392,672	3,026,135

No. 8.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and EXPENDITURE

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Revenue (from Account No. 2)			70,358,906	256,954	70,615,860
Extraordinary Receipts			19,098	...	19,098
Permanent Debt incurred—					
(A) Exclusive of Debt on account of Productive Public Works	78	188			
Sterling Debt.—					
India 3½ p. c. Stock			...	95,000	
India 3 p. c. Stock			...	3,000,000	
Rupee Debt.					
4 p. c. Rupee Loan			20	...	
			20	3,095,000	
(B) Debt on account of Productive Public Works	78A	190			
Sterling Debt.					
India 3½ p. c. Stock			...	144,792	
India 3 p. c. Stock			...	248,548	
E. B. Railway Debenture Stock			...	349,266	
E. B. Railway Debentures			...	462,350	
Rupee Debt.					
4 p. c. Rupee Loan			...	...	
Stock Notes			5,352	...	
Miscellaneous			8,500	...	
Debt transferred for Productive Public Works			4,233,398	...	
			(a)4,247,250	(a)1,204,956	
TOTAL			4,247,270	4,299,956	8,547,226
NET			...	...	1,193,924
Unfunded Debt—					
Temporary Loans	79	191	...	750,000	
Special Loans	80	191	4,000	...	
Treasury Notes	81	192	344,592	...	
Deposits of Service Funds	82	192	715,705	4,547	
Savings Bank Deposits	83	193	3,141,683	...	
TOTAL			4,205,980	754,547	4,960,527
NET			...	...	958,409
Deposits and Advances—					
Unspent Balances of Provincial Allotments	68	168	73,840	...	
Commission for the Reduction of Debt	47A	98	341,504	...	
Excluded Local Funds	84	194	632,150	...	
Political, Railway and Military Prize Funds	85	194	44,823	...	
Departmental and Judicial Deposits	86	195	16,634,382	...	
Advances	*Vide* appendix A.	218	7,480,577	2,035	
Suspense Accounts		221	39,097	...	
Miscellaneous		222	724,621	250,000	
TOTAL			25,970,994	252,035	26,223,029
NET			...	...	746,834
Loans to Municipalities, Native States, &c.	87	200	294,339	...	294,339
NET			...	...	24,051
Capital of Guaranteed and Subsidized Companies	88	208	1,791,745	1,151,635	
Capital of Southern Mahratta Railway	88	208	3,250	1,704,536	
„ Western Deccan Railway	...	...	194,668	...	
TOTAL			1,989,663	2,856,171	4,845,834
NET			...	...	0
Remittances—					
Inland Money Orders	*Vide* appendix A.	225	8,192,822	...	
Other Departmental Accounts		223	937,591	...	
Net Receipts by Civil Treasuries from—					
Post Office		223	618,484	...	
Guaranteed Railways		223	4,370,709	...	
Net Receipts from Civil Treasuries by—					
Telegraph		223	92,856	...	
Marine		223	305,442	...	
Military		223	11,403,530	...	
Public Works		223	5,346,649	...	
Remittance Account between England and India	89	210	1,320,897	408,738	
TOTAL			32,588,980	408,738	32,997,718
NET			...	...	0
Secretary of State's Bills drawn	90	212	...	13,758,909	13,758,909
Total Receipts			139,675,239	22,587,310	
Opening Balance	91	213	13,199,926	4,113,221	
GRAND TOTAL £			152,875,156	26,700,531	

(a) *viz*:—

	India.	England.
For East Indian Railway	£ 279,192	381,568
„ Eastern Bengal Railway	„ 327,036	823,388
„ other Productive Public Works	„ 3,621,924	...
„ ditto transferred from ordinary	„ 19,098	...
TOTAL	„ 4,247,250	1,204,956

£ 5,452,206

DEDUCT—East Indian Railway Debenture Stock discharged, *per contra* 39,610
E. B. Railway Debenture Stock discharged *per contra* 600
„ 40,210

Cap. Exp. on Rys. and Irgn. not charged to Reve. £ 5,392,898
Ditto ditto transferred from ordinary 19,098
„ 5,411,996

of the GOVERNMENT of *India*, in *India* and in *England*, for the Year ended 31st March 1885.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure (from Account No. 3)			56,814,857	14,239,682	71,054,539
Add—Provincial Surpluses transferred to "Deposits"			73,840	...	+73,840
Deduct—Provincial Deficits charged against "Deposits"			—362,784	...	—362,784
Capital Expenditure on Railways and Irrigation Works not charged against Revenue			3,134,689	2,258,209	5,392,898
Productive Public Works Expenditure formerly treated as Ordinary now transferred to Capital by Credit as an Extraordinary Receipt			19,098	...	19,098
Permanent Debt discharged	78	188			
Sterling Debt.					
East India Bonds			...	1,200	
India Debentures			...	3,005,500	
India 5 p. c. Stock			...	363	
India 4 p. c. Stock (besides £37,982 cancelled) (*b*)					
Eastern Bengal Railway Debentures			...	52,450	
Rupee Debt.					
5½ p. c. Loans			1,130	...	
5 p. c. Loans			2,470	...	
5 p. c. Debentures (besides £2,300 cancelled) (*c*)			...	...	
4½ p. c. Loans			154	...	
4 p. c. Loans (besides £320 cancelled) (*c*)			7,797	...	
Miscellaneous			8,630	...	
			20,181	3,059,513	
Add—Permanent Debt reduced by transfer to Debt incurred for Productive Public Works			4,233,398	...	
(B.) Debt on Account of Productive Public Works—			4,253,579	3,059,513	
Sterling Debt.					
East Indian Railway Debenture Stock			...	39,610	
Eastern Bengal Railway Debenture Stock			...	600	
			...	40,210	
TOTAL			4,253,579	3,099,723	7,353,302
NET					0
Unfunded Debt—					
Temporary Loans	79	191	...	750,000	
Special Loans	80	191	14,043	...	
Treasury Notes	81	192	168,135	...	
Deposits of Service Funds	82	192	631,750	809	
Savings Bank Deposits	83	193	2,437,381	...	
TOTAL			3,251,309	750,809	4,002,118
NET			...	...	0
Deposits and Advances—					
Unspent Balances of Provincial Allotments	68	168	362,784	...	
Commission for the Reduction of Debt	47*a*	98	2,620	...	
Excluded Local Funds	84	194	625,971	...	
Political, Railway and Military Prize Funds	85	194	99,144	...	
Departmental and Judicial Deposits	86	195	16,754,852	...	
Advances	*Vide* appendix A.	210	7,313,353	2,666	
Suspense Accounts		221	187,256	...	
Miscellaneous		222	127,549	...	
TOTAL			25,473,529	2,666	25,476,195
NET			...	...	0
Loans to Municipalities, Native States, &c.	87	200	270,288	...	270,288
NET			...	...	0
Capital of Guaranteed and Subsidized Companies	88	208	1,535,504	2,529,614	
Capital of Southern Mahratta Railway	88	208	727,095	276,269	
„ Western Deccan Railway	...	...	169,310	...	
TOTAL			2,431,909	2,805,883	5,237,792
NET			...	...	391,958
Remittances—					
Inland Money Orders	*Vide* appendix A.	225	8,197,001	...	
Other Local Remittances (Net)		224	9,195	...	
Other Departmental Accounts		224	930,468	...	
Net Payments into Civil Treasuries by—					
Post Office		224	609,189	...	
Guaranteed Railways		224	4,370,709	...	
Net Issues from Civil Treasuries to—					
Telegraph		242	91,206	...	
Marine		224	304,849	...	
Military		224	11,402,158	...	
Public Works		224	5,323,104	...	
Remittance Account between England and India	89	210	815,099	1,294,181	
TOTAL			32,052,978	1,294,181	33,347,159
NET			...	...	349,441
Secretary of State's Bills paid	90	212	12,921,332	...	12,921,332
Total Disbursements			140,334,624	24,451,153	
Closing Balance	91	213	12,540,532	2,249,378	
GRAND TOTAL £			152,875,156	26,700,531	

(*b*) £37,619 cancelled by charge to E. I. Railway Sinking Fund, and £363, by charge to E. B. Railway, Sinking Fund—the cost of purchase, £39,053, is included under Expenditure on Productive Public Works (Revenue Account).

(*c*) These amounts were paid off by charge to commission for reduction of debt.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section A.—Interest.

Revenue £ nil. Expenditure £4,349,273.

Major Head.	Detail of Accounts.		Page.	Amount of each account.		
				Detail.	Major head Total.	
					Revenue.	Expenditure.
				£	£	£
Interest on Ordinary Debt.	9	Expenditure	22	...	...	3,867,617
Interest on other Obligations.	10	Expenditure	24	...	...	481,656
		TOTAL .	...	...	...	4,349,273

No. 9.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the Annual Interest thereon, and the INTEREST paid during the Year ended 31st March 1885.

	Amount of Loan, 31st March 1885.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.				
Loans bearing interest at 4½ per cent.—	£	£	£	£
Transfer Loan of 1870	1,827,540	82,239	83,691	
Railway Loan from Maharaja Holkar	1,000,000	45,000	45,000	
Transfer Loan of 1878	1,624,350	73,096	76,462	
Transfer Loan of 1879, 4½ per cent. portion	18,856,243	848,531	829,868	
Transfer Loan of 1879, 7*s.* Sterling per cent. portion	23,280	(*a*) 1,003	1,001	
Loans bearing interest at 4 per cent.—				1,036,022
Loan of 1832-33	872,970	34,919	58,280	
Loan of 1835-36	2,388,950	95,558	98,900	
Loan of 1842-43	23,447,970	937,919	931,030	
Loan of 1854-55	4,931,880	197,275	216,607	
Transfer Loan of 1st May 1865	25,590,219	1,023,609	983,837	
Transfer Loan of 22nd April 1854	1,226,778	49,071	45,585	
Reduced 4 per cent. Loan of 1879	9,310,360	372,414	382,617	
Promissory Notes for Mysore Family	89,135	3,565	3,482	
Railway Loan from Maharaja Sindiah	1,500,000	60,000	60,000	
East India Railway Commuted Stock	10,050	402	581	
Loans bearing interest at 3½ per cent.—				2,780,919
Loan of 1853-54	54,090	1,893	1,555	
Provincial Debenture Loans:				1,555
Nagpore-Raipore Railway Debenture Loan at 4½ per cent.	43,235	1,946	2,545	
Gazipur-Dildarnagar Railway Debenture Loan at 4 per cent.	50,080	2,003	2,051	
Muttra-Hathras Light Railway Debenture Loan at 4 per cent.	32,410	1,296	1,198	
Cawnpore-Furukhabad Railway Debenture Loan at 4 per cent.	53,620	2,145	1,712	
Paid in India on Loans in course of Discharge:				7,506
5½ per cent. Loan of 1859-60			216	
5 per cent. Sicca Rupee Loan of 1830			165	
5 per cent. Loan of 1841-42			...	
5 per cent. Loan of 1856-57			328	
5 per cent. Loan of 1854-55 for Public Works			...	
5 per cent Debenture Loan of 1867-68			55	
4½ per cent. Transfer Loan of 1871			...	
4½ per cent. Transfer Loan of 1872			1,184	
4 per cent. Loan of 1824-25			19	
4 per cent. Loan of 1828-29				
Reduced 4 per cent. Loan of 1881				
Treasury Bills at 2½ pie per ₹100 per diem				
Miscellaneous:				1,967
Government of India Stock Notes at 4 per cent.	199,265	7,971	7,342	
Commission on Stock Notes	...	...	47	
Discount on Loans	...	...	2,798	
Deduct—Recredit of Interest paid on paper held on Government Account			9,666	
				521
TOTAL INTEREST PAID UPON RUPEE DEBT £				3,828,490
STERLING DEBT.				
India 5 per cent. Stock (prior to 5th July 1880)	...	...	598	
India 3½ per cent. Debentures	5,000,000	175,000	247,000	
India 4 per cent. Stock	53,388,102	2,135,524	1,936,740	
India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity			199,930	
India 3½ per cent. Stock	5,397,426	188,910	122,669	
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock			59,152	
India 3½ per cent. Stock issued in redemption of portion of Eastern Bengal Railway 4 per cent. Debenture Stock			1,993	
India 3 per cent. Stock	3,248,548	97,456	67,499	
India 3 per cent. Stock issued in redemption of a portion of the East Indian Railway Annuity and Debenture Stock			1,695	
India 3 per cent. Stock issued in redemption of a portion of Eastern Bengal Railway 4 per cent. Debenture Stock			...	
Debenture Stock of the East Indian Railway Company for which the Secretary of State has incurred the liability under Act 42 and 43 Vic., c. 206, bearing 4½ per cent. interest	1,435,650	64,604	66,125	
Temporary Loans	...	...	3,144	
Eastern Bengal Railway 4 per cent. Debentures (Liability incurred on purchase of Line)	409,700	16,388	24,431	
Eastern Bengal Railway 4 per cent. Debenture Stock	348,666	13,946		
TOTAL			2,730,97 6	
Discount on the issue of India 3 per cent. Stock			184,184	
Commission on renewals of India Debentures			2,547	
TOTAL INTEREST ON STERLING DEBT £				2,917,707
GRAND TOTAL £				(*b*) 6,746,197

(*a*) Equivalent in rupees of 7*s.* per 100 rupees.

(*b*) For division of the total charge between "1 : Interest on Ordinary Debt" and "39 : Charges in respect of Capital, Interest on Debt for Productive Public Works," see distribution statement on the next page.

No. 9.—ACCOUNT of the Public Debt of *India*, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1885—*continued.*

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due on account of Provincial Productive Public Works, and the Interest and Commission on Stock Notes, which are taken Provincially.

	Ordinary Debt.				Debt incurred for Productive Public Works.				
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	Total.	State Railways.	East Indian Railway.	Eastern Bengal Railway.	Irrigation.	Total.
	£	£	£	£	£	£	£	£	£
India, General	...	1,257,409	—6,822	1,250,587	1,066,476	205,043	39,257	402,950	1,713,726
Central Provinces.	...	...	1,046	1,046	37,151	...	...	...	37,151
British Burmah	...	...	...	...	99,171	...	...	...	99,171
Assam	...	...	41	41	...	...	...	...	...
Bengal	...	....	853	853	171,526	...	...	221,263	392,789
North-Western Provinces and Oudh.	...	...	3,019	3,019	15,062	...	...	249,289	264,351
Punjab	...	...	596	596	18,066	...	...	...	18,066
Madras	...	...	758	758	...	...	...	...	...
Bombay	...	...	1,030	1,030	...	...	...	...	...
Total, India	...	1,257,409	521	1,257,930	1,407,452	205,043	39,257	873,502	2,525,254
England	2,377,650	(a)45,306	(b) 186,731	2,609,687	...	326,908	26,418	...	353,326
TOTAL	2,377,650	1,302,715	187,252	3,867,617	1,407,452	531,951	65,675	873,502	2,878,580

TOTAL £6,746,197, as in last page.

(*a*) Interest on the Indian Transfer Loan of 22nd April 1854 paid in England.
(*b*) 184,184*l.* on account of discount on the issue of 3,000,000*l* India 3 per cent. Stock and 2,547*l.* on account of commission on renewals of India Debentures.

No. 10.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing Interest, and the INTEREST paid thereon, for the Year ended 31st March 1885, in continuation of the Account of the PUBLIC DEBT (Account No. 9).

	Amount, 31st March 1884.	Amount, 31st March 1885.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	£	£	£	£
INDIA, GENERAL.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,584,723	1,574,680	6, 5 & 4	73,599
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	280
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 & 6	1,631
Kollab Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	245
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	267
Charitable Endowment	...	4,000	6	240
Treasury Notes.				
Treasury notes on account of Soldier's Savings Bank Deposits	300	250	4 & 3¾	...
Treasury Notes for Bhonsla Family Temples	34,370	34,520	5	2,112
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c.	7,162	8,512	4	291
Service Funds.				
Treasury Notes issued in favour of Service Funds	1,153,016	1,208,023	4	45,865
Civil Fund	720,976	745,997	4 & 5	36,595
Uncovenanted Service Family Pension Fund, Deferred Annuity Branch	125	126	...	1
Uncovenanted Service Family Pension Fund, Insurance Branch	21	21	...	...
Uncovenanted Service Family Pension Fund	(*b*) 844,489	890,877	6	49,425
Savings Banks.				
Deposits in District Savings Banks	55,911	61,419	3¾	2,059
Post Office Savings Bank Deposits	41,006	78,601	3¾	37,521
State Railway Provident Institutions	39,199	47,311	3¾	2,757
Civil Engineers' Provident Fund	...	7,227	4	63
Regimental Savings Banks Deposits	87,108	88,617	3¾	4,429
General Family Pension Fund	4,615	3,303	3¾	310
Hindu Family Annuity Fund	2,932	2,930	3¾	148
Bengal Christian Family Pension Fund	...	419	3¾	4
Miscellaneous.				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	135,486	121,332	4	6,036
Balances of Railway Funds	(*c*) 156,498	167,725	3¾	5,980
Balances of net Railway Traffic Receipts	...	...	...	1,865
Post Office Guarantee Fund	...	...	3¾	214
Miscellaneous Accounts	...	...	...	347
	4,973,852	5,151,805		274,956
CENTRAL PROVINCES.				
Savings Banks.				
Deposits in District Savings Banks	58,040	58,321	3¾	2,076
Post Office Savings Bank Deposits	35,710	(*a*) 58,891	3¾	...
State Railway Provident Institutions	4,643	5,125	3¾	177
	98,393	122,337		2,253
BRITISH BURMAH.				
Savings Banks.				
Deposits in District Savings Banks	(*d*) 24,697	22,604	3¾	813
Post Office Savings Bank Deposits	16,489	(*a* 22,970	3¾	...
State Railway Provident Institutions	6,989	8,237	3¾	277
	48,175	53,811		1,090
Carried forward £	5,120,420	5,327,953		278,299

(*a*) The interest on these Deposits is included in 37,521*l.* entered under "India, General."
(*b*) Exceeds the Closing Balance in last year's Account by 2*l.* for correction since made.
(*c*) Exceeds the Closing Balance in last year's Account by 16,081*l.*, being balance of Guarantee Fund and Deposits, Oudh and Rohilkhand Railway, included here now.
(*d*) Falls short of the Closing Balance in last year's Account by 1*l.* for corrections since made.

No. 10.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1885, &c.—*continued*.

	Amount, 31st March 1884.	Amount, 31st March 1885.	Rate of Interest per cent.	Amount of Interest paid during the year.
	£	£	£	£
Brought forward	5,120,420	5,327,953		278,299
ASSAM.				
Savings Banks.				
Deposits in District Savings Banks	36,147	40,679	3¾	1,406
Post Office Savings Bank Deposits	17,521	(a) 30,488	3¾	...
State Railway Provident Institutions	...	8	3¾	...
Miscellaneous.				
Miscellaneous Accounts	...	...	...	2
	53,668	71,175		1,408
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta)	294,392	287,573	3¾	10,570
Deposits in District Savings Banks	264,239	271,891	3¾	9,576
Post Office Savings Bank Deposits	229,564	(a) 378,901	3¾	...
State Railway Provident Institutions	14,627	24,307	3¾	669
Miscellaneous.				
Compensation for Lands taken for Public Purposes	...	...	...	37
Miscellaneous Accounts	...	...	...	78
	802,822	962,672		20,930
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sum deposited with Government in 1830 by the Maharaja of Kirwee as a Charitable Endowment	20,000	20,000	4	800
Savings Banks.				
Deposits in District Savings Banks	180,757	187,530	3¾	6,622
Post Office Savings Bank Deposits	115,467	(a) 189,056	3¾	...
State Railway Provident Institutions	1,278	2,078	3¾	73
Miscellaneous.				
Miscellaneous Accounts	...	...	...	39
	317,502	398,664	...	7,534
PUNJAB.				
Savings Banks.				
Deposits in District Savings Banks	107,404	110,686	3¾	3,872
Post Office Savings Bank Deposits	85,096	(a) 144,743	3¾	...
State Railway Provident Institutions	34,448	44,795	3¾	1,334
	226,948	300,224		5,206
MADRAS.				
Service Funds.				
Treasury Notes of Service Funds	1,497,640	1,617,640	4	62,106
Civil Fund	(b) 80,268	84,697	4 & 5	6,494
Apothecaries' Fund	(c) 7,808	8,200	4	308
Savings Banks.				
Government Savings Bank Deposits	(c) 282,185	275,447	3¾	9,892
Post Office Savings Bank Deposits	74,665	(a) 134,638	3¾	...
Regimental Savings Banks Deposits	(c) 27,024	27,943	3¾	1,088
Miscellaneous.				
Balances of Madras Railway Special Funds	15,478	17,653	3¾	638
Deposits of the Administrator General	138	120	...	5
Land Revenue Collections refunded	...	...	...	6
Miscellaneous Accounts including Refunds	...	...	...	1,169
	1,985,206	2,166,338		81,706
Carried forward	8,506,566	9,227,026		395,083

(a) The interest on these Deposits is included in 37,521*l.* entered under "India, General."
(b) and (c) Differ from the closing balances in last year's account by 1*l.* for corrections since made.

No. 10.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1885, &c.—*continued.*

	Amount, 31st March 1884.	Amount, 31st March 1885.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	£	£	£	£
Brought forward . .	8,506,566	9,227,026		395,083
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments . .	95,689	91,689	5 & 6	4,427
Service Funds.				
Uncovenanted Service Family Pension Fund . .	74,379	82,188	6	4,348
Bombay Island Police Fund	31,009	30,918	4½ & 5	1,705
Savings Banks.				
Government Savings Banks Deposits . . .	1,707,949	1,742,846	3¾	63,215
Post Office Savings Bank Deposits	(*b*) 134,492	(*a*) 304,130	3¾	...
State Railway Provident Institutions . . .	(*c*) ...	...	3¾	...
Regimental Savings Banks Deposits . . .	28,883	30,020	3¾	1,129
Local Fund Pension Fund	2,640	3,045	3¾	...
Uncovenanted Service Family Pension Fund, Life Assurance Branch	(*c*) 1,114	1,495	3¾	96
Miscellaneous.				
Deposits of the Administrator General . . .	(*d*) 22,948	23,139	4	1,145
Miscellaneous Accounts, including Refunds . .	...	...	...	7,538
	2,099,103	2,309,470		83,603
TOTAL IN INDIA . £	10,605,669	11,536,496		478,686

	£	
CHARGES IN ENGLAND:		
Interest on the Balance of the India Office Provident Fund	1,117	
Interest on Deposits in Regimental Savings Banks of men returned from India .	1,853	
		2,970
GRAND TOTAL . £		481,656

(*a*) The interest on these Deposits is included in 37,521*l.* entered under "India, General."
(*b*) Balance of P. O. Savings Bank Deposits included now.
(*c*) Differs from the Closing Balance in last year's Account by 1*l.* for corrections since made.
(*d*) Falls short of the Closing Balance in last year's Account by 18*l.* for correction since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	£	£	£	£	£	£	£	£	£	£
Civil Fund, including Treasury Notes .	82,460	...	...	...	...	...	...	68,600	...	151,060
Uncovenanted Service Fund . .	49,426	...	...	...	...	...	...	...	4,348	53,774
Other Service Funds . . .	...	...	...	...	...	...	...	308	1,705	2,013
TOTAL, SERVICE FUNDS . £	131,886	...	...	...	...	...	...	68,908	6,053	206,847
SAVINGS BANKS.										
Government Savings Bank . .	...	...	...	...	10,570	...	...	9,892	63,215	83,677
District Savings Bank . . .	2,059	2,076	813	1,406	9,576	6,622	3,872	...	...	26,424
Post Office Savings Bank . . .	37,521	...	...	...	...	...	...	...	...	37,521
State Railway Provident Institutions .	2,757	177	277	...	669	73	1,334	...	...	5,287
Civil Engineers' Provident Fund .	63	...	...	...	...	...	...	...	...	63
Regimental Savings Bank . .	4,429	...	...	...	...	...	...	1,088	1,129	6,646
Other Bank Accounts . . .	462	...	...	...	...	...	...	...	96	558
TOTAL, SAVINGS BANKS . £	47,291	2,253	1,090	1,406	20,815	6,695	5,206	10,980	64,440	160,176

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section B.—Revenue.

Revenue £51,079,992. Expenditure £9,546,118.

Major Head.	Detail of Accounts.		Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Revenue . .	11	Comparative statement of principal sources of Ordinary Revenue.	28	38,564,504	...	...
Refunds and Assignments.	11A	Detail of Refunds and Assignments . .	28	3,132,477	...	...
Refunds and Drawbacks.	12	Expenditure	29	...	...	200,836
Assignments and Compensations.	13	Expenditure	30	...	...	1,275,442
Land Revenue . .	14A	Receipts	31	...	21,832,211	...
	14B	Expenditure	32	...	...	3,363,287
Opium . . .	15A	Receipts	34	...	8,816,469	...
	15B	Store Account	34	...	...	...
	15C	Expenditure	35	...	...	2,965,837
Salt . . .	16A	Receipts	35	...	6,507,236	...
	16B	Expenditure	36	...	...	449,310
	16C	Store Account	37	...	...	...
Stamps . . .	17	Receipts and Expenditure . . .	38	...	3,606,622	130,372
Excise . . .	18	Receipts and Expenditure . . .	39	...	4,011,867	103,659
Provincial Rates .	19	Receipts and Expenditure . . .	40	...	2,791,461	50,660
Customs . . .	20A	Receipts	41	...	1,029,943	...
	20B	Expenditure	42	...	...	136,860
Assessed Taxes . .	21	Receipts and Expenditure . . .	43	...	511,828	12,936
Forest . . .	22	Receipts and Expenditure . . .	44	...	986,554	678,454
Registration . .	23	Receipts and Expenditure . . .	46	...	286,784	178,465
Tributes . .	24	Receipts	47	...	699,017	...
		TOTAL .			51,079,992	9,546,118

No. 11.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1885.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	TOTAL.	Refunds and Assignments.	Net Amount.	Area.	Population.	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	£	£	£	£	£	£	£	£	£	£	£	*Sq. Miles*	*No.*	£	£
British Burmah	1,141,231	26,442	97,981	224,170	84,046	436,551	...	167,098	2,177,519	18,894	2,158,625	88,364	3,707,646	24,429	582
India, General .	98,109	...	39,543	56,970	7,385	..	26	13,468	215,501	484,155	(a)–*268,654*	...	...	...	...
Central Provinces	606,309	...	136,988	249,293	64,822	...	23,907	102,720	1,184,039	47,774	1,136,265	84,048	11,505,149	13,519	98
Assam . .	404,943	...	77,256	221,039	42,650	...	...	18,042	763,930	7,449	756,481	41,798	4,815,157	18,098	157
Bengal . .	3,742,025	...	1,299,121	1,005,222	766,940	...	149,648	57,115	7,020,071	171,983	6,848,088	189,034	68,829,920	36,227	99
North-Western Provinces and Oudh.	5,814,861	...	605,882	524,361	654,942	...	121,491	157,232	7,878,769	458,101	7,420,668	105,471	44,107,061	70,357	168
Punjab . .	2,103,397	...	338,519	136,170	336,032	...	47,898	74,935	3,036,951	170,050	2,866,901	98,461	18,786,107	29,117	153
Madras . .	4,482,607	...	564,903	773,263	613,374	...	43,276	116,692	6,594,115	560,959	6,033,156	138,318	30,839,181	43,618	196
Bombay . .	3,904,546	...	446,429	821,379	221,270	...	125,582	277,484	5,796,690	1,213,112	4,583,578	124,457	16,383,422	36,829	280
	22,298,028	26,442	3,606,622	4,011,867	2,791,461	436,551	511,828	984,786	34,667,585	3,132,477	31,535,108	869,951	198,973,643	36,249	158
Salt . .	...	6,480,794	...	...	...	...	...	...	6,480,794	29,932	6,450,862	...	...	...	...
Customs . .	...	...	...	...	...	593,392	...	...	593,392	14,858	578,534	...	...	...	...
TOTAL . £	22,298,028	6,507,236	3,606,622	4,011,867	2,791,461	1,029,943	511,828	984,786	41,741,771	3,177,267	38,564,504	869,951	198,973,643	44,330	194
Revenue per 1,000 Square Miles.	25,631	7,480	4,146	4,612	3,209	1,184	588	1,132	47,982	...	44,330	...	...	...	...
Revenue per 1,000 of Population.	112·1	32·7	18·1	20·2	14	5·2	2·6	4·9	209·8	...	193·8	...	...	...	...

No. 11 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 11.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Refunds, Account No. 12, page 29 . . .	1,155	2,930	(b) 15,587	1,402	34,013	15,969	10,821	25,080	47,629	154,586
Assignments & Compensations, Account No. 13, page 30.	315,675	7,242	...	3,333	12,819	6,517	20,766	116,131	792,959	1,275,442
Territorial & Political Pensions, Account No. 38, page 86.	167,325	37,602	3,307	2,714	101,774	88,822	43,860	103,381	86,674	635,459
Territorial & Political Pensions, paid in England .	...	...	...	...	(c) 7,809	...	(d) 21,065	...	...	28,874
Allowances to District and Village Officers, Account No. 14B, page 32	...	...	...	...	15,568	346,793	73,538	316,367	285,850	1,038,116
TOTAL . £	484,155	47,774	18,894	7,449	171,983	458,101	170,050	560,959	1,213,112	3,132,477

(a) Excess charge. (b) Includes 10,087*l.* on account of Refunds of Customs Duties, and 1,048*l.* Refunds of Salt Duties, in British Burmah.
(c) 7,609*l.* paid to His Highness Nawab Nazim Syed Munsoo: Ali (to 4th November 1884, date of his death) and 200*l.* to Nawab Syed Ahmed Ali. (d) Amount paid to His Highness the Maharajah Dhuleep Singh.

No. 12.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1885.

The figures of this Account include only Refunds under the principal heads of Revenue. Refunds of Departmental and other Receipts, formerly charged under this head, are since 1881-82, charged against the Departmental head of Expenditure.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Land Revenue	549	575	587	568	12,885	1,482	5,193	15,144	11,558	48,541
Stamps	374	1,361	1,030	595	14,439	8,929	3,071	8,242	7,064	45,105
Excise	77	40	1,679	111	788	274	34	58	23,360	26,421
Provincial Rates	...	2	1,130	34	2,680	221	25	1,068	1,037	6,197
Assessed Taxes	...	795	...	...	3,162	4,984	2,467	463	3,084	14,955
Forest	155	157	26	94	59	79	31	105	1,526	2,232
TOTAL (a) £	1,155	2,930	4,452	1,402	34,013	15,969	10,821	25,080	47,629	143,451
Opium	...	...	...	...	389	...	...	...	...	389
Salt	1,084	...	1,048	...	21,197	...	...	427	7,224	30,980
Customs	...	...	10,087	...	11,769	...	...	1,547	1,542	24,945
Registration	1	9	5	40	152	21	12	212	619	1,071
TOTAL REFUNDS AND DRAWBACKS £	2,240	2,939	15,592	1,442	67,520	15,990	10,833	27,266	57,014	200,836

(a) For comparison with figures given in Account No. 11A, page 28. As regards British Burmah see note (b), page 28.

No. 13.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS for the Year ended 31st March 1885.

The head formerly called "Allowances and Assignments under Treaties and Engagements" is since 1881-82 divided into two parts, the first being called "Assignments and Compensations," and the second "Territorial and Political Pensions."

	£	£
INDIA, GENERAL.		
Assignments and Compensations.		
Kesha Rao Patan (Compensation payable to Holkar)	2,948	
Compensation to the Khan of Khelat	1,717	
Compensation to Maharaja of Kissengurh for loss of transit duties on Rajputana Railway	2,000	
Compensation to Sirohi Durbar for loss of transit duties, &c.	1,000	
Salt Compensation to Joudpore State	96,140	
Salt Compensation to Jeypore State	68,831	
Salt Compensation to Kishenghur State	2,500	
Salt Compensation to Gwalior	31,250	
Salt Compensation to Bhurtpore	15,050	
Salt Compensation to Ulwar	12,500	
Salt Compensation to Bhawalpore	8,000	
Salt Compensation to Dholepore	6,000	
Salt Compensation to Meywar	20,415	
Salt Compensation to Kotah	1,917	
Salt Compensation to Indore Durbar	6,188	
Salt Compensation to various Petty States, &c.	9,452	
Payment to the Joudpore and Jeypore States under the Sambhur Lake Treaty	28,205	
Miscellaneous	1,562	
		315,675
CENTRAL PROVINCES.		
Assignments and Compensations.		
Compensation to Baba Bulwant Rao	1,000	
Compensation not exceeding 5,000 rupees per annum	2,362	
Miscellaneous	3,880	
		7,242
ASSAM.		
Assignments and Compensations.		
Compensations	1,343	
Miscellaneous	1,990	
		3,333
BENGAL.		
Assignments and Compensations.		
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Opium.		
Compensation payable under Convention with the French Government	300	
Sayer.		
Compensations for sundry duties abolished	5,519	
Miscellaneous.		
Compensation to the Bhooteeahs for the Resumption of the Dooars, Assam	5,000	
		12,819
NORTH-WESTERN PROVINCES AND OUDH.		
Assignments and Compensations.		
Pensions granted on the Resumption of Maafee Tenures under 5,000 rupees per annum	3,125	
Sayer Compensation.		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	982	
		6,517
PUNJAB.		
Assignments and Compensations.		
Pensions not exceeding 5,000 rupees per annum granted on the resumption of Maafee Tenures	16,021	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished	4,745	
		20,766
MADRAS.		
Assignments and Compensations.		
Pagoda and Mosque Allowances, and Compensations in lieu of resumed Lands, Offices and Privileges	42,128	
Salt Compensation payable under Convention with the French Government	44,628	
Allowances to Zemindars, Jageerdars, Enamdars, &c.	27,829	
Miscellaneous	1,546	
		116,131
BOMBAY.		
Assignments and Compensations.		
Dewasthan (*a*) and Wurshasun (*b*) Allowances	163,081	
Enamdars and Surrunjamdars	539,941	
Subsidy to the Goa Government	40,000	
Sayer and Miscellaneous Compensations	49,887	
Commutation of fractional parts of Enams	50	
		792,959
TOTAL, ASSIGNMENTS AND COMPENSATIONS . £		1,275,442

(*a*) Compensation for temple lands resumed. (*b*) Compensation for miscellaneous lands resumed.

No. 14A.—ABSTRACT ACCOUNT of LAND REVENUE for the Year ended 31st March 1885.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Rent of resumed Police Service Lands and Service Commutations.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Receipts for the Improvement of Government Estates.	TOTAL.	Shown in Account No. 2 under	
									Revenue, Ordinary.	Revenue from Productive Public Works. (*see* page 110).
	£	£	£	£	£	£	£	£	£	£
India, General . .	83,383	45	...	875	1,412	12,394	...	98,109	98,109	...
Central Provinces . .	603,005	...	...	...	...	3,304	...	606,309	606,309	...
British Burmah . .	707,411	...	...	...	311,826	121,994	...	1,141,231	1,141,231	...
Assam . . .	371,959	2	...	1,056	...	31,926	...	404,943	404,943	...
Bengal . . .	3,655,374	412	7,970	1,480	1,953	35,404	39,432	3,742,025	3,742,025	...
North-Western Provinces and Oudh . .	5,759,400	1,142	...	...	...	54,319	...	5,814,861	5,727,624	87,237
Punjab . . .	2,013,250	521	19,303	355	...	69,968	...	2,103,397	2,070,008	33,389
Madras . . .	4,258,319	399	....	3,113	...	220,776	...	4,482,607	4,186,376	296,231
Bombay . . .	3,048,084	...	733,671	347	...	122,444	...	3,904,546	3,855,586	48,960
TOTAL LAND REVENUE RECEIPTS . £	20,500,185	2,521	760,944	7,226	315,191	672,529	39,432	22,298,028	21,832,211	465,817

No. 14B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
GENERAL CHARGES OF DISTRICT ADMINISTRATION:										
Part* of Salaries of Collectors and Deputy Commissioners	3,064	15,387	16,558	9,340	40,976	53,324	32,527	49,018	28,309	248,503
Part* of Salaries of Deputy and Assistant Collectors, Assistant and Extra Assistant Commissioners	2,023	10,868	25,878	12,045	87,051	76,142	60,144	57,138	40,451	371,740
Payments to Officers of other Provinces	...	...	...	...	...	...		...	560	560
Compensation pay of ditto ditto	...	...	...	...	...	1,150	...	...	...	1,150
Office Establishment	5,536	9,888	17,107	15,472	55,828	64,362	25,227	57,793	54,495	305,708
District Establishment, including Tehsildar's and Sub-divisional Establishment	9,144	24,484	3,718	2,853	44,504	120,986	30,283	122,254	111,128	469,354
Temporary Establishment	...	480	51	...	415	4,212	1,585	2,029	2,895	11,667
Travelling Allowances, Purchase and Carriage of Tents	2,658	1,250	4,500	1,812	11,104	7,824	3,896	23,004	28,250	84,298
Law Charges	2	...	...	312	3,931	359	...	1,600	635	6,839
Service Postage and Telegrams	741	1,056	664	685	3,500	5,125	5,398	12,105	10,874	40,148
Rents, Rates, and Taxes	5	122	437	89	1,466	172	387	1,639	480	4,797
Petty Construction and Repairs	232	59	124	63	2,166	62	...	...	3,455	6,161
Other Contingent Charges	...	2,457	3,456	1,839	9,782	11,976	6,170	17,395	15,012	68,087
TOTAL, DISTRICT ADMINISTRATION	23,405	66,051	72,493	44,510	260,723	345,694	165,617	343,975	296,544	1,619,012
LAND SETTLEMENT CHARGES:										
Salaries of Officers	1,728	382	10,907	1,122	1,057	11,877	14,681	9,222	9,352	60,328
Office Establishment	767	...	2,152	441	4,604	5,330	6,800	5,337	2,859	28,290
Field Establishment (partly temporary)	...	311	12,945	1,314	1,650	30,336	25,437	9,993	8,552	90,538
Travelling Allowances	58	122	2,358	243	347	2,066	2,355	1,538	2,392	11,479
Service Postage	...	2	78	4	16	160	745	124	120	1,249
Other Contingent Charges	188	366	3,399	859	585	6,876	2,802	804	936	16,815
TOTAL, LAND SETTLEMENT	2,741	1,183	31,839	3,983	8,259	56,645	52,820	27,018	24,211	208,699

REVENUE SURVEY:											
Portion of the charge of the Survey of India, transferred from Account No. 36B:											
Controlling Staff	5,647	...	...	...	...	...	...	...	...		5,647
Correspondence and Drawing	5,288	...	...	...	...	...	...	...	...		5,288
Survey Charges	4,174	3,579	51,149	12,965	3,992	32,562	1,437	...	...		109,858
Cadastral Maps	...	52	4,756	...	1,137	1,127	...	...	...		7,072
Local Survey Charges:											
Controlling Staff	...	...	...	...	...	...	...	12,900	3,841		16,741
Salaries of Officers	...	...	...	...	1,233	...	...	24,057	27,292		52,582
Establishment	346	...	...	...	3,430	...	...	31,070	25,061		59,907
Travelling Allowances	13	...	...	...	588	...	...	3,800	6,600		11,001
Service Postage and Telegrams	...	...	...	...	29	...	...	318	895		1,242
Contingent Charges	74	...	...	41	580	...	...	16,111	3,525		20,331
Advances repayable by "parcha fees"	...	...	...	...	...	...	2,044	...	...		2,044
Cost of Europe Stores, charged in the Accounts of Madras by reduction of Expenditure under India	—243	...	...	...	...	...	...	243	...	...	...
TOTAL, REVENUE SURVEY	15,299	3,631	55,905	13,006	10,989	33,689	3,481	88,499	67,214		291,713
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:											
Management of Government Estates	...	...	...	...	27,541	21,582	...	...	...		49,123
" of Grazing Lands	...	...	...	...	...	...	1,743	...	...		1,743
Commission on Land Revenue Collections	..	...	49,523	26,673	158	114	...	...	...		76,468
" on Capitation Tax	...	...	26,715	...	...	...	...	...	...		26,715
" on Fishery Collections	...	...	615	...	...	...	...	1,003	...		1,618
Charges on account of Encumbered Estates	...	...	...	...	...	3,009	...	...	...		3,009
Malikana or proprietary allowance to ousted Zemindars	...	..	...	...	15,568	17,021	...	...	...		32,589
Service of Processes against defaulters	...	...	1,234	4,231	17,317	4,065	...	12,403	586		39,836
Inam Commissioner, Madras	...	...	...	...	...	...	...	1,357	...		1,357
Allowances to District and Village Officers	...	...	...	...	...	329,772	73,538	316,367	285,850		1,005,527
Expenditure against Quetta Assigned Revenues	5,466	...	...	...	...	...	...	...	...		5,466
TOTAL, DIRECT CHARGES OF COLLECTION	5,466	...	78,087	30,904	60,584	375,563	75,281	331,130	286,436		1,243,451
TOTAL CHARGES IN INDIA . £	46,911	70,865	238,324	92,403	340,555	811,591	297,199	790,622	674,405		3,362,875
CHARGES IN ENGLAND:										£	
Law Charges in connection with Appeals from India										169	
Stores for use in Revenue Survey, &c.										243	
											412
TOTAL CHARGES AGAINST "LAND REVENUE" . £											3,363,287

* The remaining part is charged under "Law and Justice."

No. 15A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1885.

	£	£
BENGAL.		
Proceeds of 46,698 chests sold by auction in Calcutta for export, being at the average rate of ₹1,295-15-10 per chest	6,052,029	
Miscellaneous Receipts of Opium Department	32,825	
Value of 8,283 maunds and 7 seers of opium, at the rate of ₹7-4 per seer, amounting to 240,212*l.*, issued to Excise Department in the following Provinces, to be retailed for consumption in India under Revenue Regulations:		
Bengal	54,840	54,840
		6,139,694
India, General	190	
Central Provinces	21,504	
British Burmah	30,327	137,417
Assam	42,985	
North-Western Provinces and Oudh	42,411	
	(*a*) 192,257	
TOTAL, BENGAL OPIUM ... £		6,277,111
BOMBAY.		
Duty realised on 350½ chests of Ahmedabad and on 38,554½ chests of Malwa Opium, at ₹650 per chest, 2,528,825*l.*, and on 134 chests of Ajmere Opium at ₹675 per chest, 9,045*l.*	2,537,870	
Confiscations and Miscellaneous Receipts	1,488	
TOTAL, BOMBAY OPIUM . £		2,539,358
TOTAL, OPIUM REVENUE . £		8,816,469

(*a*) The difference between the Sale Proceeds (192,257*l.*) and the Value of Excise Opium issued (240,212*l.*) represents the value of the unsold Opium by which the Stock remaining in the hands of Collectors at the end of the Year was increased.

No. 15B.—ACCOUNT of BENGAL OPIUM STORE.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1884	36,467	62,108	714	1,071
In Store at Factories on above date	28	47	406	609
	36,495	62,155	1,120	1,680
Produce of Season 1883-84	65,993	112,394	7,008	10,512
TOTAL	102,488	174,549	8,128	12,192
Sold by Auction from 1st April 1884 to 31st March 1885	46,698	79,532	...	...
Issued to Excise Department	...	...	5,522	8,283
Issued to Medical Department	...	...	7	10
TOTAL EXPENDED	46,698	79,532	5,529	8,293
Balance in Store in Calcutta on 31st March 1885	55,506	94,534	1,978	2,967
Balance in Factories " " "	284	483	621	932
BALANCE IN STORE ON 31st MARCH 1885	55,790	95,017	2,599	3,899

No. 15C.—ACCOUNT of CHARGES in connection with OPIUM.

	£	£	£
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency	...	51,946	
Establishment and Contingent Charges of Benares Agency	...	76,894	
Charges in Calcutta	...	3,080	
Cultivation and Manufacturing Charges for Opium of Season 1882-83 and previous years	2,090,297		
Cultivation and Manufacturing Charges for Opium of Season 1883-84	737,407		
		2,827,704	
TOTAL, BENGAL . £		2,959,624	
CHARGES FOR BENGAL OPIUM IN OTHER PROVINCES:			
IN INDIA.			
Establishment and Contingent charges of the Agency at Indore		1,315	
TOTAL CHARGES . £		2,960,939	
CHARGES IN ENGLAND:			
Stores for India for the Behar and Benares Opium Agencies		3,305	
TOTAL CHARGES FOR BENGAL OPIUM . £			2,964,244
CHARGES FOR COLLECTION OF OPIUM REVENUE IN BOMBAY.			
Salaries (a)		552	
Establishment		271	
Contingent Charges		770	
TOTAL, BOMBAY . £			1,593
TOTAL CHARGES UNDER OPIUM . £			2,965,837

(a) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which is all taken under the head "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 16A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1885.

	Sales of Government Salt.	Excise on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Duty levied by the Inland Customs Department on Salt crossing the Customs Lines, &c.	Miscellaneous Receipts.	TOTAL.
	£	£	£	£	£	£	£
India, General	128,806	13,113	...	...	1,416,059	42,694	1,600,672
British Burmah	...	3,365	23,077	...	...	...	26,442
Bengal	...	101,200	1,589,204	329,403	439	12,456	2,032,702
Madras	1,064,602	310,584	181	...	2	4,510	1,379,879
Bombay	46,893	1,413,427	353	228	1,180	5,460	1,467,541
TOTAL, SALT REVENUE . £	1,240,301	1,841,689	1,612,815	329,631	1,417,680	65,120	6,507,236

No. 16B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the Year ended 31st March 1885.

	£	£	£
INDIA, GENERAL.			
ESTABLISHMENT AND CONTINGENCIES—			
Salaries of Commissioner, Deputy and Assistant Commissioner, &c.	11,576		
Office Establishment	5,320		
Preventive Establishment	64,484		
House and Office-Rent	444		
Rewards	288		
Commission on Salt Tax Collections	4,042		
Petty Construction and Repairs	2,941		
Compensations	159		
Purchase of Service Postage Stamps	583		
Travelling Expenses	3,917		
Miscellaneous Contingent Charges	10,224		
		103,978	
MANUFACTURE AND EXCAVATION OF SALT—			
Sambhar	7,590		
Didwana	906		
Pachbudra	910		
Phalodi	392		
Punjab Mines	7,330		
		17,128	
PURCHASE AND FREIGHT		22,960	
			144,066
BRITISH BURMAH.			
COMMISSION ON COLLECTIONS OF SALT TAX		275	
			275
BENGAL.			
ESTABLISHMENT AND CONTINGENCIES—			
Commissioner and Deputy Commissioner: Salaries, Establishment and Contingencies		532	
Pay of Intendants, Clerks, Servants, &c.		1,222	
Preventive Establishment and Contingencies		1,313	
Miscellaneous Contingencies		881	
			3,948
MADRAS.			
ESTABLISHMENT AND CONTINGENCIES—			
Salary of Commissioner	3,899		
Salaries of Deputy and Assistant Commissioners	8,791		
Office Establishments, including Inspectors, and Assistant and Sub-Inspectors	73,054		
Travelling and Tentage Allowances	3,996		
Rewards	1,876		
Cost and Repairs of Salt Machines, and Miscellaneous Contingencies	7,632		
Rents, Rates and Taxes	1,175		
Petty Construction and Repairs	9,762		
		110,185	
PURCHASE AND FREIGHT		52,970	
			163,155
Carried forward			311,444

No. 16B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1885—*continued.*

					£	£
				Brought forward .	...	311,444
	BOMBAY.					
	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.		
ESTABLISHMENT AND CONTINGENCIES—	£	£	£	£		
Commissioner and Staff .	2,049	...	...	...		
Salaries of Collector, Deputy and Assistant Collectors . .	4,081	3,412	921	913		
Superintendent and Petty Officers .	...	3,041	2,377	592		
Clerks, Servants, Periodical Establishments, Boat Establishments, &c. . . .	3,348	18,634	19,702	5,347		
Travelling Allowances and Charges	681	1,250	1,172	214		
Office Expenses and Miscellaneous Contingent Charges . .	1,298	3,338	5,332	266		
	11,457	29,675	29,504	7,332	77,968	
Administration of Salt Revenue in Portuguese India . . .					16,498	
Preventive Establishment					2,097	
						96,563
PURCHASE AND FREIGHT OF SALT						41,227
TREATY PROVISION OF SALT						3
						137,793
				TOTAL CHARGES IN INDIA . £		449,237
	CHARGES IN ENGLAND.					
Stores for India: Materials for construction of Railway at the Sambhar Salt Lake, &c. .						73
				TOTAL CHARGES UNDER SALT . £		449,310

No. 16C.—ACCOUNT of SALT STORE for the Year ended 31st March 1885.

	INDIA.	PUNJAB.	MADRAS.
	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*
Salt in Store on 1st April 1884	7,570,673	1,586,399	5,915,882
Manufactured, excavated or purchased during the Year . . .	400,805	2,536,820	4,608,289
	7,971,478	4,123,219	10,524,171
Removed by Purchasers during the Year	5,328,329	2,080,275	5,136,626
Wastage, &c., written off	...	...	400,843
	5,328,329	2,080,275	5,537,469
Balance in Store on 31st March 1885	2,643,149	2,042,944	4,986,702

No. 17.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	£	£	£	£	£	£	£	£	£	£
Sale of Court Fee Stamps	19,652	94,508	65,863	56,090	953,323	459,310	237,712	351,962	249,702	2,488,122
Sale of Commercial and other Stamps	19,614	40,802	31,519	20,812	337,095	144,338	98,579	205,015	160,137	1,057,911
Fines and Penalties	119	888	534	274	3,362	1,532	1,026	4,092	1,228	13,055
Miscellaneous	158	790	65	80	5,341	702	1,202	3,834	35,362	47,534
TOTAL, STAMP REVENUE . £	39,543	136,988	97,981	77,256	1,299,121	605,882	338,519	564,903	446,429	3,606,622
Deduct—Refunds .	374	1,361	1,030	595	14,439	8,929	3,071	8,242	7,064	45,105
NET REVENUE from STAMPS . £	39,169	135,627	96,951	76,661	1,284,682	596,953	335,448	556,661	439,365	3,561,517
CHARGES OF COLLECTION.										
Salary of the Superintendent or other Officers .	...	...	...	...	1,605	1,155	723	1,614	1,827	6,924
Establishment of Superintendent or other Officers .	...	...	...	270	4,234	509	300	1,342	2,819	9,474
Contingent Expenses, Packing Charges, &c. . .	...	...	...	27	1,889	166	919	573	896	4,470
Charges for the sale of Stamps, *viz.*—										
Clerks and Servants	85	...	173	...	91	1,095	30	441	1,018	2,933
Commission to Vendors	...	251	421	...	...	3,170	...	...	4,702	8,544
Discount on sale of Court Fee Stamps	311	...	203	1,586	13,179	...	3,446	4,444	3,194	26,363
Discount on sale of General Stamps	913	1,379	894	634	7,610	353	3,784	8,068	101	23,736
Contingencies and Miscellaneous	85	124	15	...	636	718	...	314	508	2,400
Stamps supplied from Central Stores charged in the accounts of other Provinces by deduction from India	—36,751	1,968	527	1,443	17,489	7,243	3,354	...	4,727	..
TOTAL CHARGES in India . £	—35,357	3,722	2,233	3,960	46,733	14,409	12,556	16,796	19,792	84,844
				(a) 48,256						
CHARGES IN ENGLAND: Stores for India . . . . . (b) 33,574								6,364	5,590	45,528
TOTAL CHARGES for COLLECTION of STAMP REVENUE . £ 81,830								23,160	25,382	130,372

(a) Total charges in India for the Bengal Presidency.
(b) Total charges in England for the Bengal Presidency. The stores for the whole Presidency being sent together to Calcutta, the charge in England cannot be divided among the several Provinces.

No. 18.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	£	£	£	£	£	£	£	£	£	£
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—										
License Fees and Farmers' Rents	16,482	78,324	60,647	20,559	636,041	173,992	41,110	(a) 556,920	274,625	1,858,700
Distillery Fees	30	52,307	7,125	646	1,778	212	124	97	9,590	71,909
Still-head Duty	31,418	27,504	9,299	5,124	96,611	221,230	38,490	148,616	389,781	968,073
Duties levied on Drugs	6,788	(b) 47,865	44,741	24,925	114,240	77,388	16,114	3,597	33,070	368,728
TOTAL	54,718	206,000	121,812	51,254	848,670	472,822	95,838	709,230	707,066	3,267,410
Duty on Opium consumed in India	2,169	42,415	101,700	169,713	156,027	51,186	36,745	62,886	92,838	715,679
Acreage on Land cultivated with the Poppy	...	...	...	...	...	...	3,482	...	...	3,482
Fines, Confiscations, and Miscellaneous	83	878	658	72	525	353	105	1,147	21,475	25,296
TOTAL, EXCISE REVENUE £	56,970	249,293	224,170	221,039	1,005,222	524,361	136,170	773,263	821,379	4,011,867
CHARGES.										
Salaries and Establishments	832	4,625	1,155	619	24,023	3,762	5,561	4,320	18,383	63,230
Contingent Expenses	892	1,079	683	155	3,330	1,028	274	(c) 18,881	5,739	32,061
Loss on Sale of Opium and by Dryage and Wastage of Ganja	...	...	...	...	...	5,844	...	...	...	5,844
Rents, Rates, and Taxes	...	61	...	...	806	18	...	...	64	949
Petty Construction and Repairs	...	820	5	...	708	...	...	...	...	1,533
Cost of Europe Stores charged in the Accounts of Madras by reduction of expenditure under India	—42	...	...	...	...	...	...	42	...	...
TOTAL, CHARGES IN INDIA £	1,682	6,585	1,843	774	28,867	10,652	5,835	23,243	24,136	103,617
Charges in England: Stores for India: saccharometers, &c.										42
TOTAL, EXCISE CHARGES £										103,659

(a) Includes 2,077*l.* for Contribution for Revenue Establishments. (b) Includes 8,366*l.* duty on Ganja. (c) Includes 17,721*l.* for purchase of Spirits.

No. 19.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION for the Year ended 31st March 1885.

REVENUE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes .	2,037	26,820	84,046	42,611	(a)358,933	(e)433,207	204,924	395,851	220,843	1,769,272
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	...	...	...	(a)369,671	(e)32,844	...	...	...	402,515
Cess on Lands for Famine Assurance, Canals, and Railways	...	12,833	...	...	...	(e)162,414	51,135	...	...	226,382
Cess on Lands for District Post	...	3,523	...	8	31,511	3,649	2,052	...	...	40,743
Cess on Lands for Village Service and Patwaries .	2,719	21,646	...	...	...	...	77,507	213,120	...	314,992
Assessment on Wards' Estates for Establishment Charges	...	...	...	31	6,825	...	414	...	...	7,270
Miscellaneous	(b)2,629	...	...	...	...	(c)22,828	...	(d)4,403	427	30,287
TOTAL .	7,385	64,822	84,046	42,650	766,940	654,942	336,032	613,374	221,270	2,791,461
Deduct—Refunds	...	2	1,130	34	2,680	221	25	1,068	1,037	6,197
NET RECEIPTS under PROVINCIAL RATES . £	7,385	64,820	82,916	42,616	764,260	654,721	336,007	612,306	220,233	2,785,264
CHARGES.										
Establishment and other Charges . . .	...	...	4,604	533	23,425	638	16,153	...	5,307	50,660

(a.) Roads and Public Works only.
(b.) Includes—
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . £1,769
Educational "Plough Tax" in Coorg . . . . . £ 860
(c.) Chowkidari (Village Police) cess in Oudh.
(d.) Irrigation cess in lieu of Labour.
(e.) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh.

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	£	£	£	£
"Local Rates," North-Western Provinces	395,660	...	42,664	438,324
Ditto Oudh	32,790	...	32,790	65,580
"Famine Assurance Rate," North-Western Provinces	...	...	86,960	86,960
"1 per cent. Road Cess," North-Western Provinces	4,757	...	...	4,757
"Original Rates," Oudh	...	36,493	...	36,493
Deduct amount credited as cess for District Post	...	—3,649	...	—3,649
TOTAL £	433,207	32,844	162,414	628,465

No. 20 A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1885.

ARTICLES usually contributing not less than 1,000*l.* annually.	SEA CUSTOMS.														
	GROSS RECEIPTS.					REFUNDS AND DRAWBACKS.					NET PRODUCE.				
	Bengal.	Madras.	Bombay.	British Burmah.	Total Gross Receipts.	Bengal.	Madras.	Bombay.	British Burmah.	Total Refunds and Drawbacks.	Bengal.	Madras.	Bombay.	British Burmah.	Total Net Produce.
IMPORTS.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Arms, Ammunition, Military Stores	5,903	1,218	6,055	1,818	14,994	2,615	804	513	1,137	5,069	3,288	414	5,542	681	9,925
Drugs and Medicines	126	...	160	...	286	...	...	...	...	...	126	...	160	...	286
Liquors:															
Ale, Beer, and Porter	2,728	1,007	1,875	999	6,609	...	...	7	...	7	2,728	1,007	1,868	999	6,602
Spirits	106,801	37,844	128,898	71,451	344,994	557	253	817	16	1,643	106,244	37,591	128,081	71,435	343,351
Wines and Liqueurs	16,976	9,939	21,309	3,240	51,464	61	118	122	1	302	16,915	9,821	21,187	3,239	51,162
Articles yielding, severally, less than 1,000*l.* annually	...	1	151	...	152	25	11	45	...	81	—25	—10	106	...	71
TOTAL, IMPORTS £	132,534	50,009	158,448	77,508	418,499	(a) 3,258	(b) 1,186	(c) 1,504	1,154	7,102	129,276	48,823	156,944	76,354	411,397
EXPORTS.															
Grain and Pulse:															
Paddy	736	5,373	1,050	2,131	9,290	61	17	...	...	78	675	5,356	1,050	2,131	9,212
Rice	161,693	41,801	27,044	353,612	584,150	8,450	344	37	8,903	17,734	153,243	41,457	27,007	344,709	566,416
Articles yielding, severally, less than 1,000*l.* annually	...	50	1	958	1,009	...	...	1	30	31	...	50	...	928	978
TOTAL, EXPORTS £	162,429	47,224	28,095	356,701	594,449	8,511	361	38	(d) 8,933	17,843	153,918	46,863	28,057	347,768	576,606
TOTAL, SEA CUSTOMS £	294,963	97,233	186,543	434,209	1,012,948	11,769	1,547	1,542	10,087	24,945	283,194	95,686	185,001	424,122	988,003

(a Includes 25*l.*, Refunds of Miscellaneous Receipts. (b) Includes 2*l.*, Refunds of Miscellaneous Receipts. (c) Includes 39*l.*, Refunds of Miscellaneous Receipts.
(d) Includes 28*l.*, Refunds of Miscellaneous Receipts.

COMBINED STATEMENT of SEA and LAND CUSTOMS (Gross Receipts).

	Sea Customs (Gross Receipts.)	LAND CUSTOMS.			Miscellaneous Receipts, Wharf Rent, Fees, &c.	Total Customs Revenue.
		Export Duty.	Land Customs, Miscellaneous Receipts.	TOTAL.		
	£	£	£	£	£	£
British Burmah	434,209	...	...	...	2,342	436,551
Bengal	294,963	...	...	...	6,103	301,066
Madras	97,233	...	...	...	2,480	99,713
Bombay	186,543	...	...	...	6,070	192,613
TOTAL £	1,012,948	...	...	...	16,995	1,029,943

No. 20 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1885.

	British Burmah.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras and Bombay:	£	£	£	£	£
Commissioners, and Personal Assistant	...	...	...	5,385	5,385
Their Establishment and Contingencies	...	...	...	4,180	4,180
Collector, Deputy and Assistant	2,497	3,470	2,175	3,894	12,036
Office Establishment	2,999	8,127	2,171	2,755	16,052
Preventive Establishment	3,439	27,035	84	11,838	42,396
Appraising Establishment	167	2,169	138	1,867	4,341
Wharf Establishment	...	2,698	...	821	3,519
Contingent Charges	472	2,173	888	1,115	4,648
TOTAL, PRINCIPAL PORTS	9,574	45,672	5,456	31,855	92,557
Charges at other Ports, vide *detail below*	7,431	4,142	10,557	22,173	44,303
TOTAL, CUSTOMS CHARGES £	17,005	49,814	16,013	54,028	136,860

DETAIL OF OTHER PORTS:	Salaries.	Establishments.	Contingent Charges.	TOTAL.
BRITISH BURMAH:	£	£	£	£
Akyab	240	1,874	208	2,322
Bassein	240	1,057	15	1,312
Kyouk-Phyoo	...	71	3	74
Mergui	...	222	12	234
Moulmein	240	1,930	110	2,280
Sandoway	...	30	2	32
Tavoy	...	186	7	193
Thayetmyo	...	901	21	922
Tounghoo	...	59	...	59
Pegu	...	3	...	3
	720	6,333	378	7,431
BENGAL:				
Balasore	...	790	153	943
Chittagong	720	1,408	120	2,248
Cuttack	297	406	8	711
Dacca	...	57	15	72
Pooree	...	144	24	168
	1,017	2,805	320	4,142
MADRAS:				
Ganjam	...	663	126	789
Godavery	...	737	83	820
Kistna	...	264	110	374
Madura	...	334	88	422
Malabar	...	2,422	748	3,170
Nellore	...	309	33	342
South Arcot	...	715	175	890
South Canara	...	1,300	129	1,429
Tanjore	...	1,048	236	1,284
Tinnevelly	...	329	147	476
Vizagapatam	...	485	76	561
	...	8,606	1,951	10,557
BOMBAY:				
Guzerat Division	960	3,244	1,205	5,409
Konkan Division	2,456	6,848	3,491	12,795
Kurrachee	1,033	2,733	203	3,969
	4,449	12,825	4,899	22,173
TOTAL, OTHER PORTS £	6,186	30,569	7,548	44,303

No. 21.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1885.

	Gross Collections.	Refunds.	Net Receipts.	Charges connected with the Collection of Assessed Taxes—License Tax.
	£	£	£	£
India, General	26	...	26	...
Central Provinces	23,907	795	23,112	34
Bengal	149,648	3,162	146,486	9,390
North-Western Provinces and Oudh	121,491	4,984	116,507	609
Punjab	47,898	2,467	45,431	120
Madras	43,276	463	42,813	697
Bombay	125,582	3,084	122,498	2,086
TOTAL, ASSESSED TAXES £	511,828	14,955	496,873	12,936

No. 22.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	£	£	£	£	£	£	£	£	£	£
Revenue from Timber and other Produce removed from the Forests by Government Agency:										
Timber	4,354	6,486	125,256	4	6,303	81,028	22,122	11,917	110,343	367,813
Firewood and Charcoal	533	191	421	...	2,667	6,744	9,465	7,872	40,344	68,237
Bamboos	90	480	...	...	377	342	1,230	117	157	2,793
Sandal Wood	3,565	2	...	...	...	...	...	1,862	556	5,985
Grass and other Minor Produce	...	1,256	...	30	...	49	9	3,707	25,499	30,550
Revenue from Timber and other Produce removed from the Forests by Consumers or purchasers:										
Timber	268	14,320	18,580	11,633	18,663	36,268	3,019	31,148	22,510	156,409
Firewood and Charcoal	820	7,871	140	221	12,694	4,960	12,784	19,039	14,726	73,255
Bamboos	208	8,831	435	254	5,592	7,597	40	8,391	11,178	42,526
Grazing and Fodder Grass	678	42,399	23	2	624	8,079	19,554	4,969	33,837	110,165
Other Minor Produce	278	(a) 17,367	8,704	3,896	6,934	8,571	571	19,794	7,896	74,011
Miscellaneous	2,071	...	...	1,183	...	...	...	...	...	3,254
Confiscated Drift and Waif Wood	46	526	7,948	121	244	1,096	3,680	735	901	15,297
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	...	...	3,097	275	29	893	...	...	3,465	7,759
Revenue from shared and private Forests	15	988	...	99	...	...	270	...	455	1,827
Miscellaneous:										
Fines and forfeitures	56	440	137	44	433	331	148	151	328	2,068
Refunds	2	29	24	10	199	144	206	523	164	1,301
Other Sources	484	1,534	2,333	270	2,356	1,130	1,837	6,467	5,125	21,536
TOTAL, RECEIPTS IN INDIA . £	13,468	102,720	167,098	18,042	57,115	157,232	74,935	116,692	277,484	984,786
RECEIPTS IN ENGLAND:										
Receipts from Students for the Indian Forestry Department, &c.	...	...	...	...	...	...	...	...	...	1,768
									TOTAL FOREST REVENUE £	986,554
EXPENDITURE.										
GENERAL DIRECTION.										
Salary of the Inspector General and Assistant Inspector General of Forests	2,695	...	...	...	...	...	...	...	...	2,695
Establishment and Contingencies	1,866	...	...	...	...	...	...	...	...	1,866
TOTAL, GENERAL DIRECTION . £	4,561	...	...	...	...	...	...	...	...	4,561
A.—CONSERVANCY AND WORKS.										
Timber and other Produce removed from the Forests by Govt. Agency	1,962	3,606	76,404	269	7,158	43,802	10,647	12,105	75,981	231,934
Timber and other Produce removed from the Forests by Consumers or Purchasers	13	17,103	756	607	2,724	4,207	210	4,490	4,102	34,212
Confiscated Drift and Waif Wood	...	...	4,547	7	85	424	970	143	25	6,201
Revenue from Forests not managed by Government	...	...	405	...	...	358	208	...	480	1,451

Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	25	...	...	...	1,309	3,803	1,360	2,103	8,600
Live Stock, Stores, Tools and Plant	474	1,223	3,545	1,399	2,193	2,116	1,390	1,306	811	14 457
Communications and Buildings	288	588	1,733	2,407	3,728	10,199	1,081	4,776	1,323	26,123
Demarcation, improvement and extension of Forests	2,867	9,378	6,222	4,308	3,975	7,891	6,768	15,498	[b]33,956	90,863
Miscellaneous	412	333	335	383	1,028	989	303	698	1,038	5,519
TOTAL, CONSERVANCY AND WORKS £	6,016	32,256	93,947	9,380	20,891	71,295	25,380	40,376	119,819	419,360
B.—ESTABLISHMENTS.										
I.—*Salaries.*										
Pay of Conservators	...	1,200	2,890	1,548	1,303	4,937	1,911	2,888	4,882	21,559
Pay of Superior Officers	3,496	8,561	9,180	2,821	6,834	12,772	11,878	17,621	18,794	91,957
Subordinate Forest and Depôt Establishments	2,770	3,647	6,064	2,729	6,361	5,171	8,058	13,228	11,180	59,208
Office Establishments	551	1,135	4,646	1,076	1,668	2,364	2,366	4,814	7,043	25,663
Deputation and Special Allowances	616	...	65	123	383	272	240	...	116	1,815
Payments to Officers of other Presidencies	...	...	...	...	...	...	...	...	124	124
	7,433	14,543	22,845	8,297	16,549	25,516	24,453	38,551	42,139	200,326
II.—*Travelling Allowances.*										
Conservators	44	151	352	261	186	428	271	592	754	3,039
Superior Officers	787	1,042	2,008	937	1,365	2,268	2,279	4,039	4,943	19,668
Subordinate Forest and Depôt Establishments	244	49	927	430	941	495	1,138	2,990	2,445	9,659
Office Establishment	63	99	221	2	224	399	551	606	2,409	4,574
	1,138	1,341	3,508	1,630	2,716	3,590	4,239	8,227	10,551	36,940
III.—*Contingencies.*										
Stationery	10	16	17	2	3	61	147	...	555	811
Carriage of Tents and Records	68	498	7	6	71	374	289	...	672	1,985
Rents, Rates, and Taxes	112	214	304	45	394	150	506	403	587	2,715
Pay of Police Guards	17	...	...	...	...	158	...	...	...	175
Official Postage	61	294	88	107	188	168	290	669	[b]1,015	2,880
Sundries	128	263	481	209	320	620	472	1,319	1,008	4,820
	396	1,285	897	369	976	1,531	1,704	2,391	3,837	13,386
TOTAL, ESTABLISHMENTS £	8,967	17,169	27,250	10,296	20,241	30,637	30,396	49,169	56,527	250,652
TOTAL, EXPENDITURE IN INDIA £	19,544	49,425	121,197	19,676	41,132	101,932	55,776	89,545	176,346	674,573
EXPENDITURE IN ENGLAND:										
Allowances to successful Candidates for the Indian Forest Department, Passages to India on Appointment, Fees to Professors for Instruction, &c. £										3,881
TOTAL, FOREST EXPENDITURE £										678,454

(*a*) Includes Commutation Fees 7,229*l*.

(*b*) Inclusive of 4,531 *l*. on account of Revenue Surveys charged to this Province by deduction from Expenditure under Survey of India. *Vide* Account No. 36B.

No. 23.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
RECEIPTS.										
Fees for Registering Documents	1,379	3,712	2,230	3,027	102,988	23,224	13,963	74,031	35,859	260,413
Fees for Copies of Registered Documents	97	1,901	9	29	2,433	6,616	3,554	1,649	650	16,938
Land Registration Fees	...	...	...	14	711	...	...	...	...	725
Miscellaneous	19	1,196	117	1	2,108	4,282	38	161	786	8,708
TOTAL £	1,495	6,809	2,356	3,071	108,240	34,122	17,555	75,841	37,295	286,784
Deduct—Refunds	1	9	5	40	152	21	12	212	619	1,071
NET RECEIPTS under REGISTRATION £	1,494	6,800	2,351	3,031	108,088	34,101	17,543	75,629	36,676	285,713
CHARGES.										
Superintendence	...	1,205	...	294	6,173	2,725	1,796	3,356	2,867	18,416
District Charges	622	2,370	1,202	1,711	49,707	17,002	7,877	49,528	26,562	156,581
Land Registration Charges	...	...	...	...	3,468	...	...	...	...	3,468
TOTAL CHARGES under REGISTRATION £	622	3,575	1,202	2,005	59,348	19,727	9,673	52,884	29,429	178,465

No. 24.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES for the Year ended 31st March 1885.

	£	£	£
INDIA, GENERAL.			
Tribute from Oodeypoor	19,319		
„ Doongurpoor	2,739		
„ Jodhpoor	9,800		
„ Jeypoor	40,000		
„ Kotah	18,472		
„ Boondee	12,000		
„ Jhallawar	8,000		
„ Amjeerah	5,160		
„ Kilcheepoor	1,291		
„ Banswara	4,304		
„ Rutlam	6,683		
„ Holkar	77		
„ Sillana	4,392		
„ Sirohee	688		
„ Punnah	996		
„ Chirkhari	858		
„ Ajehgurh	935		
„ Behat	140		
„ Paldeo	24		
„ Lawa	22		
Nizam's Government on account of Mahratta Chouth	10,811		
Contribution of Bhopal towards cost of Bhopal Levy	18,182	146,711	
Contributions towards cost of United Malwa Contingent:			
From Dewas £ 3,302			
„ Jowrah 19,878			
„ Malani 30			
	23,210		
Contribution of Jodhpoor towards cost of Erinpura Irregular Force	11,500		
Contribution of Kotah towards cost of Deolee Irregular Force	20,000		
Contributions towards cost of Malwa Bheel Corps:			
From Dhar £ 766			
„ Jabooah 148			
„ Burwanee 451			
	1,365		
Contribution from Alirajpore	295		
Contribution from Amjeerah	2,948		
		77,500	224,211
CENTRAL PROVINCES.			
Tributes from various Petty States	...	...	13,591
PUNJAB.			
Tributes from Sokeith	1,100		
„ Mundee	10,000		
„ Kupoorthulla	13,100		
„ Chumba	500		
„ Various Petty States	3,207		
		27,907	
Fees on Successions:			
Nawab of Loharow (Delhi District)		99	28,006
MADRAS.			
Tributes from Travancore		78,311	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		245,000	
Contribution from Travancore		1,332	
Contribution from Cochin for the maintenance of a Battalion of Native Infantry		20,000	
			344,643
BOMBAY.			
Tributes from Kattywar		56,140	
„ Joonaghur		2,340	
„ Ballasinore		1,108	
„ Durumpoor		900	
„ Loonawara		1,047	
„ Various Petty States		626	
Subsidy from the Kutch Government		18,695	
Contribution from Jagirdars for Southern Mahratta Horse		7,710	
			88,566
TOTAL TRIBUTES, &c.		£	699,017

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section C.—Post Office, &c.

Revenue £1,792,148. Expenditure £2,070,564.

Major Head.		Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Post Office . .	25	Receipts and Expenditure . . .	50		1,047,130	1,242,073
Telegraph . .	26	Receipts and Expenditure . . .	52		564,859	744,511
	26A	Establishment—Indian Telegraphs . .	53	362,861		
	26B	Construction—Indian Telegraphs . .	54	275,306		
	26C	Indo-European Telegraph, Persian Gulf Section—Working and Maintenance .	55	41,553		
	26D	Indo-European Telegraph, Persian Section —Working and Maintenance . .	56	21,714		
	26E	Capital Expenditure included in Account No. 26	57	286,594		
Mint . . .	27	Receipts and Charges	58		180,159	83,980
		TOTAL REVENUE AND EXPENDITURE .			1,792,148	2,070,564

No. 25.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India* for the Year ended 31st March 1885.

RECEIPTS.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	19,082	10,802	10,882	8,485	65,378	41,255	25,816	26,345	46,671	254,716
Sale of Postage Stamps:										
Ordinary Stamps	30,103	18,162	12,201	8,895	115,716	64,841	50,175	100,585	117,878	518,556
Service Stamps	8,826	7,026	2,288	2,807	27,690	23,596	28,301	28,322	32,906	161,762
Mail Cart, Parcel Van and Passenger Service	...	...	...	...	...	34	17,237	...	...	17,271
Fees and Petty Receipts	183	115	294	149	984	629	345	909	770	4,378
Contributions from Native States	86	...	...	...	...	...	600	...	...	686
Money Order Receipts	9,333	5,793	4,486	3,818	31,968	15,192	8,369	13,501	11,260	103,720
Commission on sale of Indian Postal Notes	15	36	3	5	112	57	34	107	38	407
Commission on British Postal Orders	3	4	2	2	9	8	13	7	5	53
Bullock Train	...	...	...	....	...	...	10,132	...	...	10,132
District Post Collections, including Zemindary Dak Receipts in Bengal	...	...	1	...	1,601	...	2,250	1	100	3,953
GROSS RECEIPTS . £	67,631	41,938	30,157	24,161	243,458	145,612	143,272	169,777	209,628	1,075,634
Deduct—										
Amount of Postage received in India and paid to the Post Master General, London	...	...	...	...	6,749	...	...	...	19,908	26,657
Payments to Colonial and other Foreign Administrations	...	...	...	...	...	...	...	...	1,643	1,643
Refunds	4	5	4	5	92	16	18	24	36	204
	4	5	4	5	6,841	16	18	24	21,587	28,504
NET RECEIPTS of the POST OFFICE as stated in Account No. 2 . £	67,627	41,933	30,153	24,156	236,617	145,596	143,254	169,753	188,041	1,047,130
CHARGES.										
Chief Office, Calcutta: Director General, Deputy Director General, Assistant Director General, Superintendent attached to Director General's Office, Assistant Director General, Foreign Post, and Secretary to the Director General	...	...	...	...	8,760	...	...	...	...	8,760
Comptroller, Deputy Comptroller, Assistant Comptroller, and Superintendent attached to Comptroller's Office	...	...	...	...	3,563	...	...	...	...	3,563
Office Establishment of the Director General	...	...	...	...	3,248	...	...	...	...	3,248
Do. do. of the Comptroller	...	...	...	...	23,004	...	...	...	...	23,004
Office Expenses of the Director General	...	...	...	...	4,022	...	...	...	...	4,022
Do. do. of the Comptroller	...	...	...	...	777	...	...	...	...	777
Travelling Expenses of the Office of the Director General	...	...	...	...	710	...	...	...	...	710
Do.. do. do. of the Comptroller	...	...	...	...	91	...	...	...	...	91

Presidency and District Offices:										
Post Masters General, Deputy Post Masters General, and Assistant Director General, R. M. S.	2,532	1,330	854	728	5,160	1,880	2,796	2,100	1,719	19,099
Post Masters of Calcutta, Madras, and Bombay, Superintendents, and Inspectors	3,508	2,606	1,799	1,672	17,802	12,998	7,653	10,666	8,982	67,686
Office Establishments	30,285	19,906	12,408	11,800	131,608	83,099	48,340	61.315	90,108	488,869
Office Expenses	1,323	1,917	1,453	725	14,629	6,667	3,160	3,408	7,295	40,577
Travelling Expenses	2,329	2,090	975	1,222	8,345	6,138	3,977	4.389	3,441	32,906
Conveyance of Mails:										
Road Establishment	8,334	4,858	199	5,671	17,698	4,023	5,071	21,301	19,406	86,561
Ferry Establishment	...	20	3	5	183	...	74	92	...	377
Contingent Road Charges	299	443	61	140	1,711	68	125	592	916	4.355
Payments to P. & O. Company for conveyance of Mails by non-contract Vessels	...	...	...	...	...	...	...	...	1,212	1,212
Steam Service Contract	...	...	1,260	4,250	53	...	...	...	300	5,863
Payments to State Railways	8,293	406	423	578	30,149	697	2,034	726	324	43,630
Bullock Train Establishment	...	...	...	...	...	...	10,353	...	...	10,353
Boat Establishment and Charges	44	...	156	160	2,136	...	...	106	102	2,704
Mail Cart Establishment and Charges	2,181	2,537	135	753	435	4,871	29,072	1,924	8,452	50,360
Railway Charges	...	...	121	237	3,101	1	2,315	3,163	10,813	19,751
Discount on Sale of Postage Stamps	947	567	380	277	3,622	2,018	1,565	3,101	3,645	16,122
Special Pay, &c., of the British Indian Representative at the Postal Congress at Lisbon	...	...	...	...	...	...	...	...	316	316
Miscellaneous Charges of Post Office	471	193	404	174	4,112	5,519	614	611	4,406	16,504
Subsidies	...	...	6,406	...	50,793	...	...	...	2,400	59,599
Bounty Money	...	...	29	...	2	...	...	31	185	247
District Post Establishments, including Zemindary Dak Charges in Bengal	9,799	5,066	11,287	2,690	32.573	19,424	13,074	11,109	8,987	114,009
TOTAL CHARGES IN INDIA £	70,345	41,939	38,353	31,082	368,287	147,403	130,223	124,634	173,009	1,125,275
CHARGES IN ENGLAND:										
Stores for India				(a) 827,632 (b) 21,993				8,836	13,799	44,628
				849,625				133,470	186,808	
Payments under the Postal arrangement with the Lords of H. M.'s Treasury									70,000	
Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad (to 30th April 1884)									1,200	
Deputation Allowance of the Representative of British India at the Postal Congress at Lisbon, &c.									970	72,170
TOTAL CHARGES IN ENGLAND £										116.798
TOTAL CHARGES of the POST OFFICE £										1,242.073

N. B.—The estimated amount of sea-postage retained by India is 2,467*l.*

(*a*) Total charges in India for the Bengal Presidency.

(*b*) The stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

No. 26.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT for the year ended 31st March 1885.

	Capital.		Revenue.		Total.	
	India.	England.	India.	England.	India.	England.
RECEIPTS.						
INDIAN TELEGRAPHS.						
Message Revenue.	£	£	£	£	£	£
Sale of Stamps deducting Refunds	...	...	302,962	...	302,962	...
Receipts from other Administrations	...	...	9,870	...	9,870	...
Other Receipts by Cash and Postage Stamps	...	...	30,618	...	30,618	...
Interest and Recoveries.						
Interest on Railway Lines and Rent of Instruments and Appliances	...	...	42,367	...	42,367	...
Recoveries from Railways of Maintenance Charges	...	...	54,347	...	54,347	...
Recoveries from Guaranteed Lines and Offices	...	...	9,944	..	9,944	...
Miscellaneous Receipts	...	...	11,630	...	11,630	...
Receipts of Provincial Telegraphs.						
Message Revenue, Bombay	...	...	368	...	368	...
Message Revenue, Bengal	...	...	3	...	3	...
TOTAL	.	...	462,109	...	462,109	...
INDO-EUROPEAN TELEGRAPH.						
PERSIAN GULF SECTION.						
Message Revenue	...	...	72,745	...	72,745	...
Miscellaneous	60	...	121	...	181	...
PERSIAN SECTION.						
Message Revenue	...	..	3,422	...	3,422	...
Miscellaneous	...	...	2,972	...	2,972	...
REVENUE IN ENGLAND.						
Message Revenue	...	...	...	30,940	...	30,940
Common Purse Arrangement	...	...	...	—7,510	...	—7,510
Repayment, &c.	...	...	...	...	...	...
TOTAL	60	.	79,260	23 430	79,320	23,430
					541,429	23,430
					564,859	
CHARGES.						
Indian Telegraphs.						
Establishment, *see* Statement A	46,192	...	311,201	5,468	357,393	5,468
Construction, *see* Statement B	107,481	132,782	35,043	...	142,524	132,782
TOTAL	153,673	132,782	346,244	5,468	499,917	138,250
Provincial Telegraphs.						
Bombay.						
Establishment	...	...	520	...	520	...
Construction	7	...	...	...	7	...
Tools and Plant	90	...	88	...	178	...
Bengal.						
Establishment	...	...	52	...	52	...
Construction	...	...	...	...	...	...
Tools and Plant	43	...	...	...	43	...
TOTAL	140	...	660	...	800	...
INDO-EUROPEAN TELEGRAPH.						
Persian Gulf Section. Working and Maintenance, *see* Statement C.	3,977	...	35,661	...	39,638	...
Persian Section. Working and Maintenance, *see* Statement D.	2,050	...	19,664	...	21 714	...
Charges in England—						
Establishment	...	...	...	5,274	...	5,274
Royalties	...	...	...	200	...	200
Miscellaneous	...	...	...	1,240	...	1,240
Stores	...	16,947	...	589	...	17,536
Charges in other Departments	1,172	...	743	..	1,915	...
TOTAL	7,199	16,947	56,068	7,303	63,267	24,250
RED SEA TELEGRAPH.						
Annuity to Shareholders of the late Red Sea and India Telegraph Company	...	...	...	18 027	...	18,027
					563,984	180,527
					744,511	

No. 26A.—ESTABLISHMENT, INDIAN TELEGRAPHS.

	Direction.	Accounts.	Check Office.	Superintendence.	Line Maintenance.	SIGNALLING.				Workshop.	Total.
						Departmental Signal Offices.		Non-Departmental Offices.			
						Imperial.	Postal combined.	Railway Offices.	Private Line Offices.		
	£	£	£	£	£	£	£	£	£	£	£
Superior Officers	9,839	...	...	...	...	...	...	...	...	...	9,839
Examiner and Assistant Examiner	...	2,034	...	...	...	...	...	...	...	...	2,034
Superintendents and Assistant Superintendents	4,070	...	1,729	61,333	...	...	...	...	...	1,074	68,206
Establishment	2,855	3,863	3,309	12,135	17,456	144,102	5,819	9,116	124	2,982	201,771
Allowances	1,965	224	132	1,891	403	24,507	...	...	...	365	29,487
Rent	...	...	...	393	...	3,159	...	...	...	...	3,552
Travelling charges	1,696	57	...	10,027	3,020	5,300	...	...	...	...	20,100
Contingent charges	493	91	97	529	30	4,921	...	...	...	...	6,161
Tools and Plant	577	64	270	174	750	8,968	1,937	6,144	1,882	...	20,766
Training Postal Officials	...	...	...	...	...	...	1,021	...	...	...	1,021
TOTAL	21,505	6,333	5,537	86,482	21,659	190,957	8,777	15,260	2,006	4,421	362,937
DEDUCT—Recovered from other Departments	...	...	...	76	...	...	...	...	...	...	76
NET TOTAL	21,505	6,333	5,537	86,406	21,659	190,957	8,777	15,260	2,006	4,421	362,861
Of which charged to Capital	7,549	2,261	...	19,620	...	4,452	2,178	4,794	917	4,421	46,192
Revenue	13,956	4,072	5,537	66,786	21,659	186,505	6,599	10,466	1,089	...	316,669

No. 26B.—CONSTRUCTION, INDIAN TELEGRAPHS.

	Capital.	Revenue.	Total.
	£	£	£
Railway Lines	44,020	...	44,020
Departmental Lines	171,237	...	171,237
Workshop and Press	1,444	...	1,444
Repairs of Lines and Buildings	...	34,085	34,085
Losses	...	53	53
Suspense	4,970	...	4,970
Store and Workshop contingencies	7,444	905	8,349
TOTAL	229,115	35,043	264,158
DEDUCT—Value of stores expended in excess of amount purchased on same account (*i. e.*, diminution of stock)	—11,148	...	—11,148
NET CHARGE FOR CONSTRUCTION	240,263	35,043	275,306
Of which—			
Charged in India	107,481	35,043	142,524
Charged in England, being purchase of stores there	132,782	...	132,782

DETAILS OF LINES CONSTRUCTED.

Railway Lines.	£
Kokhilamukh to Moriani	2,018
Hospett to Gadag	4,161
Hubli to Dharwar	1,066
Gadag to Hubli	2,959
Londa to Belgaum	1,316
Shariagh to Peshin	1,147
Cawnpore to Kalpi	3,397
Sitarampore to Chikanderpur	5,887
Kutni to Umaria	2,223
Rangoon to Thayetamien	1,195
Dum-Dum to Khoolna	1,230
Sealdah to Goalundo	3,423
Raipur to Bilaspore	4,020
Lucknow to Sitapur	4,381
Rewari to Ferozepore River	2,690
Kandahar Railway mile 54 to 84	2,331
Other Lines	576
	44,020

Departmental Lines.	£
Tavoy to Siam	1,078
Cuddapah to Kurnool	5,865
Akyab to Moungdoo	2,589
Ramoo to Moungdoo	1,040
Chittagong to Ramoo	1,521
Nazira to Sonaria	1,244
Goontakul to Anuntapore Post Office	2,441
Dharwar to Hospett	1,437
Sibi to Shariagh	7,720
Shariagh to Quetta	6,700
Field Sibgraph Line	4,334
Coupling the Posts on line extending to Burhee Terminal	1,949
Biddabatty to Raneegunge	1,189
Arrah to Dehree	2,047
Kalyan to Manmad	1,249
Poona to Kurdehi	1,522
Tavoy to Siamese Frontier	8,404
Rangoon to Yandoon	2,247
Rangoon to Prome	1,994
Dinagepore to Saifgunge	4,602
Sara to Julpigoree	5,504
Khoolna to Burrisal	2,552
Cuttack to Berhampore	1,619
Madras Junction to Gudar	2,879
Bezvada to Rajamandry	2,350
Bezvada to Guntoor	1,470
Guntoor to Nellore	5,768
Madras to Tanjore	1,892
Line taken over from South Indian Railway	19,895
Manickpore to Jhansi	10,365
Manmar to Bhosawal	1,188
Amritsar to Lahore	1,731
Rajpura to Dowraha	1,763
Umballa to Nahan	2,103
Alibag to Cawnpore	1,312
Sylhet Office to Langla Post Office	1,622
Sakri Railway Station to Betteah Post Office	1,608
Purneah to Monihari	1,070
Bhudruck to Chand Bally	1,122
Other Lines	42,252
	171,237

No. 26C.—INDO-EUROPEAN TELEGRAPH, PERSIAN GULF SECTION—WORKING and MAINTENANCE.

	Direction.	Accounts.	Traffic Manager's Office.	Line Maintenance.	Signalling.	Stores.	Political.	Repairs and Suspense.	Works.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Director	1,464	...	...	...	...	...	...	...	...	1,464
Traffic Manager and Assistant	...	...	1,046	...		...	...	...	...	1,046
Superintendents and Assistant Superintendents	...	...	...	824	2,340	...	...	...	...	3,164
Establishment	517	162	420	5,408	11,676	1,259	...	...	...	19,442
Travelling Charges	120	32	..	666	306	...	...	...	...	1,124
Rent	...	...	...	...	420	...	...	...	...	420
Contingencies	52	9	...	424	163	264	...	...	...	912
Tools and Plant	152	...	25	1,092	1,652	...	...	...	...	2,921
Cable Steamer	...	...	...	11,092	...	...	...	...	...	11,092
Subsidies	...	...	...	...	...	...	659	...	...	659
Repairs	...	...	...	...	...	...	..	10,603	...	10,603
Suspense	...	...	...	...	...	37,443	...	859	...	38,302
Works	...	...	...	...	...	...	...	...	1,241	1,241
	2,305	203	1,491	19,506	16,557	38,966	659	11,462	1,241	92,390
DEDUCT—Value of Stores expended in excess of amount purchased on same account	...	...	...	...	...	50,837	...	...	...	50,837
NET EXPENDITURE	2,305	203	1,491	19,506	16,557	—11,871	659	11,462	1,241	41,553
Of which—										
Charged in India, Revenue	2,305	203	1,491	19,923	16,557	—15,337	659	9,860	...	35,661
Capital	...	...	...	—417	...	3,466	...	859	69	3,977
Charged in other Departments	...	...	...	...	...	...	...	743	1,172	1,915
TOTAL	2,305	203	1,491	19,506	16,557	—11,871	659	11,462	1,241	41,553

No. 26D.—INDO-EUROPEAN TELEGRAPH, PERSIAN SECTION—WORKING and MAINTENANCE.

	Direction.	Accounts.	Superintendence.	Line Maintenance.	Signalling.	Stores.	Repairs and Suspense.	Works.	TOTAL.
	£	£	£	£	£	£	£	£	£
Director and Assistant Director	1,800	...	506	...	...	...	...	...	2,306
Superintendent and Assistant Superintendents	...	...	2,460	...	1,848	...	...	...	4,308
Inspectors	...	...	...	1,798	...	...	...	...	1,798
Establishment	186	242	57	1,130	4,944	238	...	...	6,797
Rent	24	...	104	98	252	...	...	...	478
Travelling charges	410	48	244	735	709	...	...	...	2,146
Contingencies	80	15	779	38	307	...	...	...	1,219
Tools and Plant	...	...	...	80	77	...	...	...	157
Profit and Loss	...	...	...	18	18	...	...	...	36
Repairs	...	...	...	...	...	...	577	...	577
Works	...	...	...	...	...	...	...	2,282	2,282
Suspense	...	...	...	...	...	661	429	...	1,090
	2,500	305	4,150	3,897	8,155	899	1,006	2,282	23,194
DEDUCT—Value of Stores expended in excess of amount purchased on same account	...	...	...	...	...	1,480	...	...	1,480
NET EXPENDITURE	2,500	305	4,150	3,897	8,155	—581	1,006	2,282	21,714
Of which—									
Charged in India—									
Revenue	2,500	305	4,150	3,897	8,155	80	577	...	19,664
Capital	...	...	...	...	...	—661	429	2,282	2,050
TOTAL	2,500	305	4,150	3,897	8,155	—581	1,006	2,282	21,714

No. 26E.—STATEMENT showing COST of TELEGRAPH LINES defrayed from the REVENUES of *India* to close of 1884-85.

INDIA.

	EXPENDITURE OF THE YEAR.				Charges to rented lines and offices for exchange paid in England on stores used for them.	TOTAL.	Previous Years.	To end of Year.	Corrections.	Net.
	BY TELEGRAPH DEPARTMENT.			By other Departments from their Grants.						
	Direct Outlay.	15 per cent. for Establishment on Works.	Total Departmental Expenditure as in Finance Accounts.							
LINES:	£	£	£	£	£	£	£	£	£	£
Departmental	165,805	21,213	187,018	...	...	187,018	1,891,364	2,078,382	...	2,078,382
Railway	51,393	7,475	58,868	...	5,052	63,920	476,804	540,724	...	540,724
Guaranteed	566	85	651	...	...	651	58,005	58,656	...	58,656
Temporary Telegraphs for Military purposes	4,334	650	4,984	...	...	4,984	—9,264	—4,280	...	—4,280
TOTAL LINES . £	222,098	29,423	251,521	..	5,052	256,573	2,416,909	2,673,482	...	2,673,482
BUILDINGS:										
Signal Offices	45	7	52	29,742	...	29,794	359,232	389,026	...	389,026
Quarters for Officers	...	...	...	...	...	...	1,224	1,224	...	1,224
Cable Houses and Tanks	...	...	...	...	...	...	3,722	3,722	...	3,722
Store Houses	...	...	...	2,451	...	2,451	33,130	35,581	...	35,581
Workshop and Press Buildings	...	...	...	1,970	...	1,970	16,382	18,352	...	18,352
TOTAL BUILDINGS . £	45	7	52	34,163	...	34,215	413,690	447,905	...	447,905
TOOLS AND PLANT:										
First fitting of Railway Offices	12,341	...	12,341	...	...	12,341	117,003	129,344	...	129,344
Other Tools and Plant	1,444	...	1,444	...	...	1,444	14,447	15,891	...	15,891
Store and Workshop contingencies	558	...	558	...	...	558	...	558	...	558
TOTAL TOOLS AND PLANT . £	14,343	...	14,343	...	...	14,343	131,450	145,793	...	145,793
STORES:		Issues of stores.								
Europe Stores	132,782	...	...	...	...	...	...	...	...	
Other Stores	42,720	...	...	...	...	...	...	...	...	
TOTAL STORES . £	175,502	—159,934	15,568	...	...	15,568	199,901	215,469	...	215,469
SUSPENSE HEADS AFFECTING BUDGET GRANT	4,971	...	4,971	...	...	4,971	4,824	9,795	...	9,795
CHARGE FOR EXCHANGE PAID IN ENGLAND.	...	...	...	25,840	...	25,840	25,182	51,022	—5,473	45,549
TOTAL . £	416,959	—130,504	286,455	60,003	5,052	351,510	3,191,956	3,543,466	—5,473	3,537,993
PROVINCIAL TELEGRAPH LINES:										
Bengal	43	...	43	...	...	43	190	233	...	233
Bombay	97	...	97	—37	...	60	4,960	5,020	...	5,020
TOTAL . £	140	...	140	—37	...	103	5,150	5,253	...	5,253
TOTAL CAPITAL EXPENDITURE, INDIA . £	417,099	—130,504	286,595	59,966	5,052	351,613	3,197,106	3,548,719	—5,473	3,543,246

No. 27.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1885.

	£	£
CALCUTTA MINT.		
RECEIPTS.		
Seignorage on Gold	151	
Seignorage on Silver	23,763	
Gain on Coinage Operations	1,143	
Gain on Copper Coinage	56,968	
Sale of old Stores and Materials	1,917	
Miscellaneous Receipts	1,356	
TOTAL RECEIPTS ... £		85,298
CHARGES.		
Establishment:	£	
Direction and Office	6,489	
Civil Guard	467	
Bullion Establishment	610	
Mechanical and Operative Establishment	13,321	
Assay Establishment	4,610	
Office Expenses, &c.	742	
	26,239	
Loss of Weight in Coinage:		
Gold	13	
Silver	1,646	
Value of Silver and Copper used for Contingent purposes	3,941	
Loss on melting Remittances	9	
	5,609	
Purchase of Local Stores:		
Cost of Country Coal, Oil, &c.	6,447	
Rents, Rates, and Taxes	1,440	
		39,735
Charges in England—Stores for India		978
TOTAL CHARGES under the Head "MINT"		40,713
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—		
Pensions and Gratuities to Mint Servants	2,039	
Value of Stationery supplied	27	
Value of Printing executed by Government Press	56	
		2,122
TOTAL CHARGES . £		42,835
Estimated Value of Mint Buildings on 31st March 1885 . . . . . £		161,421

	Number.	Value.
AMOUNT COINED DURING THE YEAR.		
		£
Gold:		
Gold Mohurs	8,643	12,964
Silver:		
Rupees	10,572,061	1,057,206
Half Rupees	...	...
Quarter Rupees	3,596,040	89,901
Eighth Rupees	7,199,963	90,000
Copper:		
Quarter-Annas	43,195,790	67,493
Ceylon 5 Cents	290,000	1,450
,, Cents	1,002,621	1,003
,, Half Cents	620,000	310
TOTAL COINAGE .	66,485,118	1,320,327

MADRAS MINT.		
COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.		
RECEIPTS.		
Sale Proceeds of Old Stores and Materials		66
TOTAL RECEIPTS . £		66
CHARGES.		
Charges on account of the Mint falling under other Heads of Service, *viz.*—		
Pensions to Mint Servants		305
TOTAL CHARGES . £		305
Estimated Value of Mint Buildings on 31st March 1885 . . . . . £		56,600

Note.—This does not include Absentee and Pension Allowances in England

No. 27.—Account of Receipts and Charges of the Mints in *India*, and of Coinage Operations for the Year ended 31st March 1885—*continued*.

BOMBAY MINT.			
RECEIPTS.			
Seignorage on Silver		£ 91,836	
Assay Fees		10	
Gain on Coinage Operations		703	
Sale of old Stores and Materials		177	
Miscellaneous Receipts		2,049	
TOTAL RECEIPTS		£	94,775
CHARGES.			
Establishment:	£		
Direction and Office	7,289		
Operative Establishment	13,544		
Assay Establishment	4,875		
Office Expenses, &c.	1,890		
Payment to Officers of other Provinces	163		
		27,761	
Loss of Weight in Coinage:			
Miscellaneous		2,971	
Stores purchased locally		3,716	
			34,448
Charges in England—Stores for India			8,720
TOTAL CHARGES under the Head "MINT"		£	43,168
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*—			
Pensions to Mint Servants		1,078	
Value of Stationery supplied		32	
Value of Printing executed by Government Press		35	
			1,145
TOTAL CHARGES		£	44,313
Estimated Value of Mint Buildings on 31st March 1885		£	276,251

AMOUNT COINED DURING THE YEAR.	Number.	Value.
		£
Silver:		
Rupees { British Indian Coins	44,939,206	4,493,920
Rupees { New Portuguese Coin	1	...
Half Rupees { British Indian Coins	...	...
Half Rupees { New Portuguese Coin	...	...
Quarter Rupees { British Indian Coins	1,709,152	42,729
Quarter Rupees { New Portuguese Coins	...	...
Eighth Rupees { British Indian Coins	1,638,056	20,476
Eighth Rupees { New Portuguese Coins	...	...
Copper:		
Quarter annas	16,844,800	26,320
Pies	8,073,600	4,205
Quarter Tangas (Goa Coins)	1,710,335	2,298
Eighth Tangas (Ditto)	2,979,330	2,208
TOTAL COINAGE	77,894,480	4,592,156

In England:

Proceeds of Sale of Indian Coins sent to England for Assay . . . . . £ 20

	£	£	£
Charges—Cost of Assay of Indian Coins	18		
Deputation allowance of an officer while inspecting machinery for the Bombay Mint	81	99	
Stores for India, also shown above:			
For Bengal	978		
For Bombay	8,720	9,698	
			£9,797

SUMMARY of Mint Receipts and Charges.

	India, General.	Madras.	Bombay.	TOTAL, INDIA.	England.	GRAND TOTAL.
	£	£	£	£	£	£
MINT RECEIPTS (as per details above)	85,298	66	94,775	180,139	20	180,159
„ CHARGES do.	39,735	...	34,448	74,183	9,797	83,980

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section D.—Civil Department.

Revenue £1,372,397. Expenditure £11,634,514.

Major Head.		Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
General Administration.	28	Expenditure	62		...	1,609,839
	28A	Details of Charges under Secretariats	63	290,825	...	
	28B	„ „ Tour Charges	63	105,603	...	
	28C	Receipts and Charges on account of Paper Currency	64		...	
Law and Justice	29A	Receipts	65		546,059	...
	29B	Expenditure	66		...	3,305,715
	29C	Details of Charges under High Courts, &c.	67	289,333	...	
	29D	„ „ Civil and Sessions Courts	67	1,112,704	...	
	29E	„ „ Criminal Courts	67	887,300	...	
	29F	„ „ Jails	68	623,665	...	
	29G	„ „ Convict Charges	68	138,822	...	
Police	30	Receipts and Expenditure	69		319,400	2,832,725
Marine	31A	Receipts	70		165,974	...
	31B	Expenditure	71		...	494,393
Education	32	Receipts and Expenditure	75		203,291	1,238,719
Ecclesiastical	33	Expenditure	76		...	166,286
Medical	34A	Receipts	77		52,486	...
	34B	Expenditure	77		...	741,807
Political	35	Expenditure	78		...	791,255
Scientific and other Minor Departments	36A	Receipts	80		85,187	...
	36B	Expenditure	81		...	453,775
		TOTAL			1,372,397	11,634,514

No. 28.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Salary of Governor General	25,080	...	...	...	...	...	...	...	....	25,080	
Salaries of Governors	...	...	...	...	...	...	...	12,000	12,871	24,871	
„ of Lieutenant-Governors	...	...	...	...	9,600	9,600	9,600	...	...	28,800	
„ of Chief Commissioners, including Salary, Establishments, &c., of Commissioner in Sindh	...	5,059	4,800	4,771	...	...	...	...	11,247	25,877	
Staff and Household Charges	12,889	600	590	...	2,766	3,527	2,297	(b) 13,105	(b) 19,001	54,775	
Durbar Fund	(a) 15,000	...	...	...	...	...	...	...	...	15,000	
											174,403
Salaries of Members of Executive Council	45,062	...	...	...	...	...	...	12,564	11,828	69,454	
Legislative Council	20,107	...	...	...	2,519	...	...	1,444	...	24,070	
Military Secretary	34,177	...	...	...	...	...	3,963	5,550	8,828	52,518	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 28A)	108,158	7,988	10,862	7,576	42,742	28,868	20,400	28,890	35,341	290,825	
Tour Charges (as per Details in Account No. 28B)	74,669	1,101	252	612	8,845	10,292	8,108	264	1,460	105,603	
											542,470
Salaries, Establishment, and Contingencies of:—											
Board of Revenue	...	...	...	...	26,933	22,702	...	29,474	...	79,109	
Financial Commissioner	...	...	...	...	...	...	15,107	...	...	15,107	
Commissioners: Salaries, Establishments, &c.	159	20,812	20,326	5,321	54,175	57,237	45,034	...	24,156	227,220	
											321,436
Salaries, Establishment, and Contingencies of:											
Comptroller General	41,952	...	...	...	...	...	...	...	...	41,952	
Accountant General, Public Works Department	15,342	...	...	...	...	...	...	...	...	15,342	
Accountants General and Comptrollers	...	7,240	8,538	4,727	33,993	22,703	15,727	22,350	27,228	142,506	
Paper Currency Office	9,718	58	1,424	...	...	2,234	1,045	2,445	9,643	26,567	
Reserve Treasury	577	...	...	...	...	...	...	28	72	677	
Allowances to Presidency Banks	20,942	...	...	...	1,437	...	...	6,508	14,094	42,981	
											270,025
General Establishment of Local Funds (including Wards' Establishment)	2,413	13,267	789	...	18,320	5,129	8,569	12,462	567	61,516	
Press Commission	886	...	...	...	...	...	...	...	...	886	
Rents, Rates, and Taxes	3,870	2	276	...	...	25	...	...	...	4,173	
											66,575
TOTAL CHARGES IN INDIA . £	431,001	56,127	47,857	23,007	201,330	162,317	129,850	147,084	176,336		1,374,909
CHARGES IN ENGLAND:											
Salaries of the Secretary of State and Council for India and Establishment										137,458	
Auditor and Assistants under Act 21 and 22 Vict. C. 106 S. 52										5,854	
Store Department Wages of labourers &c.,										24,994	
Bank of England and Bank of Ireland for management of Debt										29,326	
Law Charges, Postage of Despatches, and Telegrams to India										11,784	
Office Contingencies										11,705	
Cost of Books and Newspapers supplied to India										833	
Expenses incurred in the return of the Marquis of Ripon and his Suite to England										2,268	
Passage and outfit allowance of the Governor General of India and the Governor of Bombay and members of their staffs										5,186	
Deputation allowance of the Comptroller General while in England in connection with the Parliamentary Committee on Indian Railways										794	
Expenses incurred in the codification of the Law of Torts										315	
										230,517	
STORES FOR INDIA:											
Currency Notes, &c.										4,413	
											234,930
TOTAL GENERAL ADMINISTRATION CHARGES . £											1,609,839

(a) Includes Additional Grant of 3,000*l.* formerly charged under Tour Allowances.

(b) Includes Expenditure from Contract Allowance, *viz.*, 9,000*l.* in Madras and 10,331*l.* in Bombay.

No. 28A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1885.

	£	£
INDIA, GENERAL.		
Secretariats:		
Financial Department	23,795	
Home Department	16,899	
Foreign Department	30,167	
Revenue and Agricultural Department	14,245	
Translator's Department	682	
Public Works Department	22,442	
	108,230	
Deduct—Cost of Europe Stores charged in the Accounts of Madras by reduction of Expenditure under India	72	
		108,158
CENTRAL PROVINCES.		
Secretary to the Chief Commissioner:		
Salary, Establishment, and Contingent Charges		7,988
BRITISH BURMAH.		
Secretary to the Chief Commissioner:		
Salary, Establishment, and Contingent Charges		10,862
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		7,576
BENGA.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		42,742
NORTH-WESTERN PROVINCES AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		28,868
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		20,400
MADRAS.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		28,890
BOMBAY.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		35,341
TOTAL CHARGES UNDER SECRETARIATS, &C. £		290,825

No. 28B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Tour and Extra Allowances to Clerks and Servants	845	...	...	1	1,589	34	...	...	...	2,469
Travelling Allowances	32,984	226	173	480	253	2,538	2,520	264	716	40,154
Deputation Allowances	587	...	...	...	1,992	2,147	124	...	...	4,850
Maintenance Allowances	13,904	...	...	...	...	...	...	...	...	13,904
Education Allowances	287	...	...	...	...	...	...	...	...	287
Special Train	2,173	...	...	...	...	...	...	...	...	2,173
Posting, Bullock Train, and Railway Train hire	3,139	...	...	...	...	1,635	...	...	...	4,774
Commissariat Carriage and Supplies	149	...	...	...	...	...	...	...	...	149
Purchase and Repair of Tents, and Camp Establishment & Furniture	896	341	26	10	...	1,524	...	...	...	2,797
House Rent	5,959	...	...	...	...	...	...	...	...	5,959
Keep of Elephants	...	...	...	...	...	12	90	...	...	102
Miscellaneous	13,746	534	53	121	5,011	2,402	5,374	...	744	27,985
TOTAL TOUR CHARGES £	74,669	1,101	252	612	8,845	10,292	8,108	264	1,460	105,603

No. 28 C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1885.

	£	£
RECEIPTS:		
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 37, Page 84, Interest Receipts.	250,087	
Premium on Bills	738	
Miscellaneous Receipts	302	
TOTAL RECEIPTS . £		251,127

Note.—Amount of Securities held on the 31st March 1885 was as follows:—

	Amount.	Cost Price.
	R.	*R.* *a.* *p.*
4 per cent.	6,20,21,700	5,94,90,029 0 4
4½ per cent.	5,00,000	5,07,470 15 8
	6,25,21,700	5,99,97,500 0 0

CHARGES:		
Salaries and Charges of the several Currency Offices	22,289	
Repairs of Buildings and other Public Works Charges connected with the Department	188	
Value of Stationery supplied	323	
Value of Printing executed by Government Press	484	
House, Lighting, Police, and Water Rates	464	
Cost of Note Forms received from England, including Freight	2,074	
Pensions	1,182	
Service Telegrams	79	
Purchase of Service Stamps	186	
Cost of Chests, Bags, and Locks	24	
Charges for Remittance	3,256	
Contingencies	889	
Dead Stock (Cost of Office Furniture, &c.)	74	
Travelling Allowances	86	
TOTAL CHARGES . £		31,598
NET PROFIT IN 1884-85 . £		219,529

No. 29 A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Sale proceeds of Unclaimed and Escheated Property	544	1,768	1,114	545	4,762	1,902	1,455	1,160	3,293	16,543
Court Fees realized in Cash	116	441	4	94	1,555	16,057	509	1,808	2,026	22,610
Pleadership Examination Fees	...	21	102	93	2,004	1,700	...	991	9	4,920
General Fees, Fines, and Forfeitures	2,690	9,049	23,503	7,027	66,029	27,154	31,939	36,773	24,173	228,337
Convict Settlement at Port Blair	26,993	...	....	...	...	...	...	...	...	26,993
Miscellaneous Fees and Fines—										
Record Room Receipts	...	...	...	...	...	1,507	...	...	...	1,507
Other Receipts	...	49	...	...	...	...	...	119	...	168
Miscellaneous	729	355	133	93	1,100	1,207	522	464	2,346	6,949
Sale proceeds of Jail Manufactures	2,100	19,390	13,183	1,647	72,532	30,793	21,039	18,213	9,972	188,869
Receipts on account of Thuggee School of Industry	...	11,345	...	...	...	...	...	...	...	11,345
Receipts on account of Convict Labour	53	103	1,117	6,735	10	2,376	5,563	1,893	9,455	27,305
Other Jail Receipts	521	115	370	76	330	2,706	899	216	5,280	10,513
TOTAL RECEIPTS UNDER LAW AND JUSTICE £	33,746	42,636	39,526	16,310	148,322	85,402	61,926	61,637	56,554	546,059

No. 29B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Salaries, Establishments and Contingencies of:—										
High Courts (as per details in Account No. 29C)	...	...	...	...	108,692	35,518	...	47,190	66,662	258,062
Chief Court (as per ditto ditto ditto)	...	...	...	...	...	...	31,271	...	...	31.271
Judicial Commissioner	310	5,808	5,920	...	...	5,904	...	...	...	17,942
Recorder	...	...	6,897	...	240	...	...	...	...	7,137
Law Officers	324	...	3,428	396	25,619	5,345	3,776	9,304	16,856	65,048
Civil and Sessions Courts (as per details in Account No. 29D)	6,912	1,442	3,514	13,244	374,805	207,559	86,014	222,588	196,626	1,112,704
Criminal Courts (as per details in Account No. 29E)	13,812	57,841	79,944	36,657	203,556	151,342	117,255	92,519	134,374	887,300
Coroner's Court	...	...	...	...	1,272	...	...	866	1,397	3,535
Justices of the Peace	...	...	...	...	5,181	...	...	6,595	8,853	20,629
Courts of Small Causes	461	4,030	2,725	...	29,142	6,588	3,800	8,619	25,558	80,923
Jails (as per details in Account No. 29F)	5,130	45,283	59,812	11,172	167,740	106,967	82,210	80,217	65,134	623,665
Convict charges at Port Blair and Nicobars (as per details in Account No. 29G)	138,822	...	...	...	...	...	...	...	...	138,822
Convict charges at Straits Settlements	1,157	...	...	...	...	...	...	...	...	1,157
Compensation Pay of Covenanted Civilians	...	...	...	...	...	1,150	...	...	...	1 150
Sub-Divisional Establishments	...	...	...	...	11,240	...	...	...	...	11,240
Pleadership Examination charges	...	...	162	27	970	1,652	...	968	...	3,779
Petty Construction and Repairs	13	...	...	...	...	...	...	...	...	13
Rents, Rates, and Taxes	15	...	...	93	...	...	...	...	...	108
Refunds	634	1,784	7,259	1,676	12,461	3,624	3,596	5,912	3,200	40,146
TOTAL CHARGES IN INDIA £	167,590	116,188	169,661	63,265	940,918	525,649	327,922	474,778	518,660	3,304,631
CHARGES IN ENGLAND:										
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports									150	
Passage and outfit allowance of the Chief Justice of the High Court of the North-Western Provinces									800	
									950	
Stores for India: Reports of Indian Appeal Cases for 1884:—										
For Bengal									134	
										1,084
TOTAL CHARGES UNDER LAW AND JUSTICE £										3,305,715

No. 29 C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT, for the Year ended 31st March 1885.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£
Salaries of Judges	61,034	23,836	20,689	24,022	35,549	165,130
Appellate Branch—Establishment and Contingencies	27,432	11,682	10,582	13,474	7,750	70,920
Original Branch—Establishment & Contingencies	20,226	...	...	9,694	23,363	53,283
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT £	108,692	35,518	31,271	47,190	66,662	289,333

No. 29 D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Judicial Commissioners, Subordinate Judges, and Moonsiffs	3,632	1,206	1,967	6,423	203,464	110,116	58,224	100,435	92,045	577,512
Establishment	1,451	107	1,056	2,824	77,368	50,108	6,771	57,509	45,697	242,891
Ditto Judicial Record	...	...	...	...	...	5,541	...	...	...	5,541
Service of Processes	1,684	...	322	2,965	62,611	34,562	18,606	57,023	42,622	220,395
Travelling Allowances	17	56	...	102	3,173	1,182	1,084	644	4,982	11,240
Diet of Witnesses	...	...	...	123	1,738	594	...	2,239	1,845	6,539
Service Postage	...	10	5	56	1,892	1,154	578	1,260	1,804	6,759
Contingent Charges	128	63	164	751	24,559	4,302	751	3,478	6,814	41,010
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	817	817
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS £	6,912	1,442	3,514	13,244	374,805	207,559	86,014	222,588	196,626	1,112,704

No. 29 E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Part* of Salaries of Magistrates and Deputy Commissioners	...	15,387	16,558	9,340	40,976	53,324	32,526	12,074	25,505	205,690
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.	...	10,867	25,878	12,625	87,021	33,778	26,642	15,550	39,371	251,732
Salaries of Cantonment, City, and Railway Magistrates, &c.	8,456	2,630	290	...	3,644	12,862	7,898	1,110	8,377	45,267
Deputation Allowance not caused by absence of Officers	...	...	...	...	...	...	311	...	...	311
Establishments	3,249	17,062	17,010	10,101	39,503	33,614	33,143	48,095	38,055	239,832
Travelling Allowance	580	1,240	4,438	1,642	7,889	4,126	2,916	6,569	15,250	44,650
Diet and Road Money to Witnesses	223	1,829	...	96	2,249	4,651	3,747	3,135	3,776	19,706
Service of Processes	...	6,041	8,795	736	10,253	...	...	155	...	25,980
Service Postage	178	988	183	514	1,734	1,807	4,876	793	2,831	13,904
Other Contingencies	1,126	1,797	6,792	1,603	10,287	7,180	5,196	5,038	1,182	40,201
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	27	27
TOTAL CHARGES UNDER CRIMINAL COURTS £	13,812	57,841	79,944	36,657	203,556	151,342	117,255	92,519	134,374	887,300

*The remaining part is charged under "5—Land Revenue."

No. 29F.—DETAILED ACCOUNT of CHARGES under JAILS, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Inspection and General Superintendence	...	...	2,301	270	6,071	4,590	3,064	3,728	3,601	23,625
Presidency Jails	...	...	...	...	7,480	...	...	5,513	5,322	18,315
Central Jails	...	10,771	26,668	...	35,460	34,469	8,085	25,222	6,080	146,755
District Jails	3,494	6,466	18,383	9,067	48,324	39,442	44,138	19,397	32,241	220,952
Lock-ups	277	628	2,461	...	10,502	3,806	3,197	7,061	2,231	30,163
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	9,129	...	5,711	14,840
School of Industry	...	2,542	776	...	3,673	...	...	...	1,564	8,555
Jail Manufactures	1,359	24,876	8,671	1,835	56,230	24,347	14,501	18,597	7,908	158,324
Charges for Transportation of Convicts	...	...	552	...	...	313	96	699	476	2,136
TOTAL CHARGES UNDER JAILS . £	5,130	45,283	59,812	11,172	167,740	106,967	82,210	80,217	65,134	623,665

No. 29G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS, for the Year ended 31st March 1885.

INDIA, GENERAL.	£	£
Salary and Establishment of the Superintendent, including Judicial Establishment	11,928	
Police Establishment	13,349	
Medical, Commissariat, and other Establishments	11,288	
Commissariat Supplies	51,668	
Stores, Clothing, Tools, &c.	10,100	
Passage and Subsistence Money to Convicts	15,610	
Freight	13,098	
Miscellaneous Services, Supplies, and Contingencies	11,781	
		138,822
TOTAL CONVICT CHARGES AT PORT BLAIR, &c. . £		138,822

No. 30.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	£	£	£	£	£	£	£	£	£	£
Receipts from Railway Companies on account of Railway Police	1,335	2,708	...	36	...	4,993	3,597	64	2,316	15,049
Receipts on account of Police supplied to Public Departments, Private Persons and Companies	191	611	4	143	1,599	2,355	555	3,163	1,132	9,753
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	1,482	7	...	...	7,375	50,831	2,863	31,846	94,404
Recoveries on account of Village Police	...	...	384	...	10,463	...	318	...	1,270	12,435
Fees, Fines, and Forfeitures	2,975	16,314	3,687	5,921	47,551	19,981	10,442	23,888	20,852	151,611
Cash Receipts under Act XXXI of 1860 (Arms Act)	...	...	3	...	...	68	58	26	58	213
Contributions for Pensions	167	59	22	19	352	676	46	232	805	2,378
Miscellaneous	194	4,025	423	4,186	9,621	2,496	795	1,969	9,848	33,557
TOTAL POLICE RECEIPTS . £	4,862	25,199	4,530	10,305	69,586	37,944	66,642	32,205	68,127	319,400
CHARGES.										
Presidency Police	...	...	...	...	29,874	...	...	16,127	45,113	91,114
Provincial Superintending Officers of the District Police	...	3,695	3,549	3,252	12,389	11,559	14,477	20,403	1,876	71,200
District Executive Force:										
District Superintendents and Assistants	1,566	17,583	19,605	4,940	49,167	39,992	36,512	32,461	23,524	225,350
Inspectors, Constables, &c.	22,367	85,994	125,359	26,684	270,146	267,864	220,907	254,007	254,289	1,527,617
Office and other Establishments	342	2,772	855	1,549	(a) 17,440	5,540	579	...	11,558	40,635
Police Hospitals, Establishments and Charges	110	1,149	98	456	1	2,293	25	3,243	495	7,870
Clothing	1,179	4,528	8,468	1,690	12,667	23,936	9,583	13,415	20,031	95,497
Arms and Accoutrements	...	1,177	2,129	184	9,972	2,825	2,716	4,644	...	23,647
Miscellaneous	1,130	11,416	21,471	4,909	39,844	15,984	19,490	22,847	37,190	174,281
TOTAL DISTRICT EXECUTIVE FORCE . £	26,694	124,619	177,985	40,412	399,237	358,434	289,812	330,617	347,087	2,094,897
Government Railway Police	9,353	4,743	1,632	72	5,310	6,938	13,023	28	8,879	49,978
Municipal Police	...	...	...	...	2,945	...	...	...	...	2,945
Village Police	...	...	33,287	45	10,799	238,444	...	635	79,396	362,606
Guards for the Customs, Salt and Public Works Departments	...	...	...	...	...	...	2,495	3,152	...	5,647
Special Police	278	...	12,608	51,356	17,570	4,084	13,436	...	...	99,332
Collection of Cattle Trespass Fines	321	5,269	206	1,648	2,870	5,153	3,035	14,275	5,964	38,741
Steam Boiler Inspection Establishment and Charges	...	...	951	...	1,487	...	...	...	1,273	3,711
Thuggee and Dacoity	9,470	...	...	...	...	39	...	...	...	9,509
Contribution from Pounds to Municipalities	...	...	...	...	...	...	...	158	...	158
Petty Construction and Repairs	12	...	...	...	...	...	...	...	...	12
Miscellaneous	...	...	...	...	...	15	...	...	...	15
Refunds	5	1,055	260	5	372	650	305	32	176	2,860
TOTAL POLICE CHARGES . £	46,133	139,381	230,478	96,790	482,853	625,316	336,583	385,427	489,764	2,832,725

(a) Includes Hospital Establishment.

No. 31A.—ACCOUNT of MARINE RECEIPTS, for the Year ended 31st March 1885.

RECEIPTS.	India, General.	British Burmah.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£
Pilotage Receipts	...	...	...	72,419	506	364	73,289
Dockyard Services and Supplies to Private Individuals, &c.:							
Hire of Docks, Warp Boats, &c., including Docking Fees	1,041	...	...	...	...	...	1,041
Cost of Work executed for other Governments and Departments and for Ships of the Royal Navy	38,640	...	...	...	...	...	38,640
Ditto for Port and Local Funds and for Private Individuals	1,253	...	...	...	...	...	1,253
Value of Water supplied to Ships of the Royal Navy and Vessels of other Departments	2,783	...	...	...	...	...	2,783
Miscellaneous	4,010	...	...	...	...	...	4,010
Hire of Vessels	568	...	...	...	...	...	568
Sale Proceeds of Vessels and Stores:							
Sale Proceeds of Vessels	7,213	...	...	...	...	...	7,213
Sale Proceeds of condemned Stores	2,207	...	109	95	...	...	2,411
Miscellaneous	...	55	...	...	...	...	55
Registration and other Fees:							
Fees realized at the Shipping Office	...	129	...	2,455	...	4,607	7,191
Examination Fees	...	...	...	242	...	...	242
Fees under Merchant Seamen's Act of 1854	...	...	...	16	...	...	16
Freight, Passage and Tonnage	350	2,413	296	...	...	...	3,059
Miscellaneous:							
Cost of Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas	4,558	...	...	...	...	...	4,558
Credit due to re-adjustment of value of Coal purchased for Expedition to Malta	246	...	...	...	...	...	246
Deductions for Mess Money	...	...	...	1,443	...	...	1,443
Coast Light Dues	...	15,985	...	...	...	...	15,985
Other Items	1,257	108	104	494	1	7	1,971
TOTAL MARINE RECEIPTS ... £	64,126	18,690	509	77,164	507	4,978	165,974

No. 31 B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1885.

	Salaries and Establishments.	Contingencies.	£
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	£	£	
Naval Commander-in-Chief, India Station	1,167	...	1,167
Director and Deputy Director of Indian Marine	9,115	519	
Marine Section, Controller of Military Accounts	1,054	23	
Examiner of Marine Accounts	4,675	393	
	14,844	935	15,779
MARINE SURVEY ESTABLISHMENT.			
Superintendent, Scientific and other Officers	10,773	...	
Office Establishment	485	1,494	
	11,258	1,494	12,752

MISCELLANEOUS SHORE ESTABLISHMENTS.	Salaries and Establishments.	Contingencies.	Total.	
Agent for Government Consignments, Calcutta	1,427	298	1,725	
Charges for landing stores for other Departments	...	...	3,002	
			4,727	
Deduct—Recoveries for stores landed for other Departments	...	...	4,890	
			—*163*	
Perim Light-house	257	371	628	
Miscellaneous	725	...	725	
				1,190

DOCKYARDS.	Kidderpore.	Bombay.	
Staff Officer and Transport Department	1,401	1,720	
Constructor's Department	358	1,569	
Factory Branch	2,127	2,815	
Builder's Branch	913	2,649	
Marine Storekeeper's Department	2,174	2,528	
Accountant's Office	2,081	2,710	
Dockyard Dispensary	46	287	
Hydraulic Lift at Hog Island	...	857	
Royal Navy Victualling Depôt	...	108	
Wages of Artificers and Labourers	10,248	23,881	
Miscellaneous	219	190	
	19,567	39,314	58,881

Tonnage.	Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT. *Harbour and Sea-going Vessels.*		
1,760	250	Steam Troop-ship "Tenasserim"	4,788	
325	150	Steamer "Celerity"	293	
645	70	Troop-ship "Amberwitch"	3,712	
540	150	Steamer "Enterprise"	3,812	
2,730	...	Troop-ship "Clive"	7,443	
2,112	...	Troop-ship "Canning"	3,699	
945	...	Troop-ship "Czarewitch"	453	
358	200	Steamer "Dagmar"	439	
245	100	Steamer "May Frere"	2,038	
70	...	Steamer "Nancowry"	957	
560	150	Gun Boat "Quangtung"	3,872	
127	...	Gun Boat "Reclaimer"	4	
1,874	200	Steam Turret-ship "Abyssinia"	2,113	
2,132	250	Ditto "Magdala"	1,836	
		Contingencies	328	
				35,787
		Carried forward . £		125,556

No. 31 B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1885 —*continued.*

Tonnage.	Horse-Power.	IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	£	£
		Brought forward .	...	125,556
		SALARIES AND ALLOWANCES, &c.—*continued.*		
		Marine Survey.		
515	...	Steam-cutter "Investigator"	2,800	
...	...	Ditto "Greenwich"	383	
...	...	Ditto "Girdlestone"	491	
		Contingencies	476	
				4,150
		Inland Steamers and Flats.		
237	90	Steamer "Jaboona"	794	
116	...	Steamer "Comet" (New)	1,350	
150	...	Steamer "Comet" (Old)	333	
302	120	Steamer "Sir William Peel" . . .	934	
400	...	Flat "Ganges"	476	
160	50	Troop Flat "Tigris"	801	
267	...	Troop Flat "Konai"	108	
		Contingencies	66	
				4,862
		Small Steamers.		
53	22	"Leopard" (Torpedo Defences) . . .	210	
12	4	"Alexandria"	71	
53	20	"Lapwing"	170	
54	10	"Miner"	253	
...	...	"Sapper"	156	
		Contingencies	8	
				868
		Hulks.		
768	...	"Auckland"	213	
299	...	"Koel"	900	
1,031	...	"Semiramis"	1,406	
		Contingencies	8	
				2,527
		State Yacht Establishment.		
		Viceroy's Yacht Establishment and Contingencies	656	
		Yacht Establishment and Contingencies of the Lieutenant-Governor of Bengal	336	
				992
		Miscellaneous.		
		Yard Craft, Calcutta	1,073	
		Ditto Bombay	4,170	
		Pilot Establishment	18	
				5,261
		BUILDING AND REPAIR OF SHIPS.		
		Timber and Spars	6,927	
		Metals, Machinery and Stores	7,409	
		Freight, Carriage and Stowage	1,132	
		Coals and other Fuel	20,252	
		Marine Steam-Engines and Gear	32	
		Paint Materials, Hemp, Canvas, Rope, &c.	12,292	
			48,044	
		Deduct—Value of Supplies to other Departments . . .	15,506	
				32,538
		VICTUALS PURCHASED IN THE COUNTRY FOR CREWS OF SHIPS AND VESSELS.		
		Purchase of Provisions for European and Native Crews . . .	13,232	
		Allowances in lieu of Provisions	2,939	
				16,171
		PURCHASE AND HIRE OF SHIPS.		
		Hire of Ships	1,700	
				1,700
		Carried forward ... £		194,625

No. 31 B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1885—*continued.*

IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	£	£	£
Brought forward	...	194,625	
MISCELLANEOUS.			
Piloting and towing, &c., Indian Government Ships	1,406		
Passage and Conveyance of Officers and Men	1,797		
Allowance to Marine Officers for passing in Oriental languages	126		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Indian Government Ships at out-stations	5,620		
Medical Stores	373		
Freight on Europe Stores	448		
Miscellaneous	2,580		
		12,350	
		206,975	
Deduct—Amount debited to the Military Department for Stores, Coal, landing and embarking Troops, &c.		11,466	
			195,509

PROVINCIAL CHARGES (*SEE DETAILS NEXT PAGE*).

	British Burmah.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	£	£	£	£	£	£	
MARINE SURVEY ESTABLISHMENT	49	...	...	...	...	49	
MARINE ESTABLISHMENTS	269	...	6,833	692	2,194	9,988	
DOCKYARDS	1,524	...	...	...	...	1,524	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	5,968	8,220	...	359	5,032	19,579	
VICTUALLING OF OFFICERS AND MEN AFLOAT	851	...	1,112	...	...	1,963	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS	10,763	...	9,250	...	...	20,013	
PURCHASE AND HIRE OF SHIPS AND VESSELS	...	...	1	...	...	1	
STATE YACHT ESTABLISHMENTS	...	...	128	...	...	128	
LIGHT-HOUSES AND LIGHT-SHIPS	8,808	...	...	...	...	8,808	
PILOTAGE, PILOT ESTABLISHMENTS AND VESSELS	...	...	58,721	506	377	59,604	
MISCELLANEOUS	6,568	4,963	8,665	1,172	1,115	22,483	
REFUNDS	83	...	5	...	...	88	
TOTAL PROVINCIAL CHARGES IN INDIA £	34,883	13,183	84,715	2,729	8,718		144,228
TOTAL CHARGES IN INDIA £							339,737

CHARGES IN ENGLAND.

	£	£	
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas	79,066		
Expenses incurred in connection with the repair of the Indian Government Steamer "Tenasserim"	15,048		
Sundry other payments	2,967		
		97,081	
STORES FOR INDIA:—			
For Bengal: Miscellaneous Stores	11,645		
£			
For Madras: Miscellaneous Stores	126		
For Bombay: Coals 17,123			
Miscellaneous Stores 28,681			
	45,804		
		57,575	
			154,656
TOTAL MARINE CHARGES £			494,393

No. 31B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1885 —*concld.*

Tonnage.	Horse-Power.	DETAILS OF PROVINCIAL CHARGES.	British Burmah.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
		MARINE ESTABLISHMENTS.	£	£	£	£	£	£
		Port Officer's Department	...	...	4,421	...	...	4,421
		Assistant Master Attendant's Department	...	...	...	692	...	692
		Shipping Office	32	...	2,171	...	1,929	4,132
		Marine Court	40	...	241	...	265	546
		Transport Agencies	197	...	...	...	...	197
		TOTAL MARINE ESTABLISHMENTS £	269	...	6,833	692	2,194	9,988
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.						
		Sea-going Vessels in Commission.						
600	150	Steamer "Irrawaddy"	2,411	...	...	...	...	2,411
200	60	„ "Pulukwa"	623	...	...	...	...	623
200	60	„ "Mayoo"	615	...	...	...	...	615
		Sandoway Packet Service	517	...	...	...	...	517
		Inland Steamers and Flats.						
245	90	Steamer "Koladyne"	...	4,623	...	...	...	4,623
50	35	„ "Dove"	...	500	...	...	...	500
...	25	„ "Lark"	...	703	...	...	...	703
360	...	Steam Boat "Gogra"	...	1,098	...	...	...	1,098
30	...	„ Yacht "Sonamukhi"	...	1,296	...	...	...	1,296
...	...	Steamer "Margaret Northcote"	...	...	...	359	...	359
414	250	Steam Tug "Manora"	...	...	...	...	751	751
435	60	Steamer "Jhelum"	...	...	...	...	4,040	4,040
432	...	Flat "Mooltan"	...	...	...	...	144	144
		Life Boat at Alibag	...	...	...	...	97	97
		Steam Launch Establishment and Contingencies	1,802	...	...	...	...	1,802
		TOTAL SALARIES, &c. £	5,968	8,220	...	359	5,032	19,579
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.						
		Branch, Master, and Mate Pilots' Allowances	...	...	5,696	...	108	5,804
		Volunteers' and Leadsmen's Allowances	...	...	2,528	...	...	2,528
		Pilotage Allowance, Free List	...	...	27,940	...	...	27,940
		Pilotage Allowance, Licensed List	...	...	13,066	...	...	13,066
		Pilot Vessels	...	...	4,502	...	123	4,625
		Steamer "Undaunted"	...	...	2,679	...	...	2,679
		Surgeon at the Sand Heads	...	...	407	...	...	407
		Mess, Passage, and Miscellaneous	...	...	1,903	506	146	2,555
		TOTAL PILOTAGE, &c. £	...	...	58,721	506	377	59,604
		MISCELLANEOUS.						
		Conveyance of Mails	5,003	4,963	4,958	...	...	14,924
		Shipping Fees and Sundries	129	...	54	...	...	183
		Hire of Moorings for Sea-going and Inland Vessels	...	...	1,429	...	...	1,429
		Allowance to Port Commissioners for collecting Marine dues	...	...	280	...	...	280
		Contribution to Port Funds	1,436	...	1,200	...	...	2,636
		Life Boat Establishment	...	...	87	...	...	87
		Port Officer's Steam Launch	...	...	108	...	...	108
		Harbour Master's Fees for Sea-going and Inland Vessels	...	...	92	...	...	92
		Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry	...	...	75	...	...	75
		Miscellaneous	...	...	382	1,172	1,115	2,669
		TOTAL MISCELLANEOUS £	6,568	4,963	8,665	1,172	1,115	22,483

No. 32.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	£	£	£	£	£	£	£	£	£	£
Fees and Fines	738	2,802	1,276	3,582	47,733	7,385	4,277	20,702	40,836	129,331
Contributions	988	4,354	...	71	2,221	1,494	...	1,757	12,810	23,695
Sale proceeds of Books, &c.	37	3,019	2,779	58	16	4,016	7,610	5,184	14,607	37,326
Income from Endowments in Land	...	...	...	...	786	129	...	262	...	1,177
Miscellaneous	235	437	1,265	156	1,600	728	149	2,047	5,145	11,762
TOTAL RECEIPTS UNDER EDUCATION . £	1,998	10,612	5,320	3,867	52,356	13,752	12,036	29,952	73,398	203,291
CHARGES.										
DIRECTOR OF PUBLIC INSTRUCTION—										
Salary	...	1,670	1,549	...	2,824	2,416	1,340	2,515	3,702	16,016
Establishment and Contingencies	...	909	879	...	4,890	1,308	1,654	1,927	1,350	12,917
INSPECTORS—										
Salary	320	5,302	4,862	3,370	28,372	15,177	8,042	17,851	11,072	94,368
Establishment and Contingencies	868	2,987	823	2,252	13,665	7,727	3,588	13,644	9,846	55,400
UNIVERSITY	...	...	...	...	...	...	...	...	2,700	2,700
GOVERNMENT COLLEGES—General	3,676	...	...	...	45,429	10,713	5,566	21,628	14,876	101,888
Special	...	...	200	...	10,908	...	...	3,630	10,811	25,549
GOVT. SCHOOLS—Higher Class	2,438	2,506	4,408	5,358	44,116	23,413	...	7,771	26,847	116,857
Middle „	122	13,746	...	1,805	12,624	11,487	16,218	11,511	8,384	75,897
Lower „	1,318	13,679	603	13	380	57,146	28,936	21,653	123,347	247,075
NORMAL SCHOOLS	336	2,729	4,217	1,748	6,714	4,402	3,353	9,732	4,780	38,011
TECHNICAL SCHOOLS	...	...	1,486	578	4,881	...	2,282	6,923	8,050	24,200
BOARDING SCHOOLS	120	...	...	...	3,495	...	...	...	...	3,615
GIRLS' SCHOOLS	...	...	...	...	2,139	1,276	716	1,464	...	5,595
GRANTS-IN-AID	7,357	4,282	7,020	11,986	137,867	28,507	29,234	46,004	6,506	278,763
PAYMENTS BY RESULTS	...	2,413	4,536	...	...	...	...	15,547	12,343	34,839
SCHOLARSHIPS AND PRIZES	344	3,419	1,196	1,499	18,439	6,764	7,658	1,962	6,319	47,600
GOVERNMENT BOOK DEPÔT	...	2,779	1,872	...	...	935	8,615	4,272	12,483	30,956
GRANTS FOR ENCOURAGEMENT OF LITERATURE	...	32	301	183	1,593	513	573	...	489	3,684
MISCELLANEOUS CHARGES	177	3,249	10,004	641	1,428	2,023	1,303	1,125	1,432	21,382
REFUNDS	...	48	9	...	277	13	22	616	142	1,127
TOTAL CHARGES IN INDIA . £	17,076	59,750	43,965	29,433	340,041	173,820	119,100	189,775	265,479	1,238,439
CHARGES IN ENGLAND—										
Passage to India of Educational Officers on appointment, &c.										280
TOTAL CHARGES UNDER EDUCATION . £										1,238,719

No. 33.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Church of England:	£	£	£	£	£	£	£	£	£	£
Stipend of the Bishop	4,598	...	880	...	...	...	...	2,560	2,560	10,598
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service).	9,592	3,275	3,778	1,264	15,849	18,592	16,659	23,335	19,733	112,077
Establishments	482	180	273	42	809	664	705	1,396	1,301	5,852
Church of Scotland: (*a*)										
Pay of Chaplains and Registrars	720	...	56	...	1,464	1,831	1,141	2,577	2,544	10,333
Church Establishments	44	...	...	...	222	53	6	136	115	576
Allowances to Bishops and Priests of the Church of Rome (*a*).	26	...	396	...	638	418	180	...	2,172	3,830
Allowances to other clergymen	243	...	...	...	...	...	...	324	...	567
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction and Repairs, &c.).	2,787	693	970	499	1,899	2,133	1,988	3,339	3,852	18,160
Charges for Cemeteries	204	188	213	91	523	699	542	519	802	3,781
TOTAL CHARGES IN INDIA (*a*) £	18,696	4,336	6,566	1,896	21,404	24,390	21,221	34,186	33,079	165,774
CHARGES IN ENGLAND:										
Passage to India of Chaplains on Appointment										512
TOTAL ECCLESIASTICAL CHARGES (*a*) £										166,286

(*a*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army expenditure and included in Account 62, page 149.

No. 34 A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1885.

RECEIPTS.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Medical College and School Fees	...	...	...	...	2,037	...	...	1,418	2,718	6,173
Hospital Receipts	...	...	195	...	6,409	58	2,837	821	1,600	11,920
Lunatic Asylum Receipts	...	243	619	15	2,946	447	144	2,168	996	7,578
Sale of Medical Stores	...	...	...	19	10	113	...	117	...	259
Income from Endowments	...	...	...	...	...	216	...	10	...	226
Contributions	299	331	55	...	3,000	9,130	3	5,456	385	18,659
Miscellaneous	3	1,686	33	104	424	1,465	242	848	405	5,210
TOTAL RECEIPTS IN INDIA . £	302	2,260	902	138	14,826	11,429	3,226	10,838	6,104	50,025

RECEIPTS IN ENGLAND:		
Royal India Lunatic Asylum, Ealing:—Pay, Pensions, &c., of Inmates appropriated to their Maintenance, Sale of Farm Produce, &c.	2,368	
Receipts on account of the Maintenance of a Lunatic in Broadmoor Asylum &c.	93	2,461
TOTAL MEDICAL RECEIPTS . £		52,486

No. 34 B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1885.

CHARGES.										
Medical Establishment	7,448	18,327	12,364	8,736	49,895	47,977	34,843	50,674	28,405	258,669
Vaccine Establishment	222	2,810	1,942	793	13,448	12,420	7,231	15,216	(a) 25,186	79,268
Medical Colleges and Schools	...	...	88	...	23,548	1,978	7,273	9,399	6,519	48,805
Government Hospitals and Dispensaries	2,062	6,922	1,911	3,468	38,411	37,534	19,943	63,793	56,567	230,611
Lunatic Asylum	97	1,668	1,969	671	11,433	5,549	5,494	9,289	11,944	48,064
Sanitary Commissioner	5,523	866	721	292	3,981	3,523	4,386	(b) 6,088	...	25,380
Chemical Examiner's Department	...	...	421	...	307	320	129	1,737	1,989	4,903
Grants for Medical purposes	1,163	112	2,342	1,449	4,823	418	2,510	9,225	11,008	33,050
Lock Hospital	...	...	1,328	...	...	...	...	998	2,226	4,552
Refunds	...	1	...	2	31	26	16	547	2	625
TOTAL CHARGES IN INDIA . £	16,515	30,706	23,086	15,411	145,877	109,745	81,825	166,916	143,846	733,927

CHARGES IN ENGLAND:	£	
Royal India Lunatic Asylum, Ealing:—Salaries and allowances of the Staff, Board and Clothing of the Lunatics, and other expenses	6,664	
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum	396	
Expenses attending the Deputation sent to India to conduct investigations regarding Cholera, &c.	820	
		7,880
TOTAL MEDICAL CHARGES . £		741,807

(a) Includes charges for Sanitation.

(b) Of this, 1,082*l.* is for the Health Officer's Department.

No. 35.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1885.

IN INDIA.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
POLITICAL AGENTS—										
Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	84,494	1,165	...	2,725	...	1,471	7,986	14,028	35,476	147,345
Establishments and Contingent Charges	71,277	182	35	1,391	909	689	2,001	5,805	27,533	109,822
CHARGES ON NORTH-WEST FRONTIER—										
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	803	...	...	803
Allowance to Khyber Tribes	...	...	...	...	...	...	9,598	...	...	9,598
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	8,418	...	...	8,418
Payments for Guarding Hill Passes	...	...	...	...	...	...	2,253	...	...	2,253
Beluchistan Charges—										
Beluchi Guard	8,474	...	...	...	...	...	...	...	...	8,474
Mission to Gwadar	23	....	...	...	...	...	...	...	...	23
Frontier Levies and Maintenance of Communication	37,476	...	...	...	...	...	...	...	...	37,476
POLITICAL SUBSIDIES—										
Political Subsidies	124,913	...	...	...	...	...	...	...	...	124,913
Moiety of Zanzibar Subsidy	8,640	...	...	...	...	...	...	...	...	8,640
ENTERTAINMENT OF ENVOYS AND CHIEFS	9,442	...	181	434	19	...	3,800	...	1,199	15,075
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c.	6,668	55	156	322	2,261	935	3,167	...	4,458	18,022
AFGHAN DELIMITATION COMMISSION	182,950	...	...	...	...	...	...	...	...	182,950
REFUGEES AND STATE PRISONERS—										
Charges on account of the ex-Amir of Afghanistan	...	...	...	...	...	5,993	...	...	...	5,993
Allowance for Maintenance of Ayub Khan	8,431	...	...	...	...	...	...	...	...	8,431
Allowance to Refugee Princes	...	...	64	...	...	...	...	...	1,399	1,463

Allowance to Cabul Refugees	...	...	...	...	...	...	20,257	...	...	20,257
State Prisoners	...	76	806	...	...	3,398	39	748	96	5,163
MISCELLANEOUS—										
Mhairwarrah Battalion	14,537	...	...	...	...	...	...	...	...	14,537
Connected with Aka Expedition Charges	...	...	...	40	...	...	...	...	...	40
Amount placed at the disposal of the Viceroy for Secret Service	2,144	...	...	...	...	...	...	...	...	2,144
Rewards to Native Chiefs for Political Services	...	...	...	...	...	...	79	...	...	79
Rewards for Intelligence and Assistance	...	...	...	...	...	...	2,166	...	...	2,166
Demarcation of Boundary and Trans-Frontier Surveys	...	1	...	52	41	470	185	...	45	794
Petty Construction and Repairs	...	...	...	56	...	...	...	...	...	56
Rents, Rates, and Taxes	...	...	185	...	...	...	...	...	264	449
Camp of Exercise at Rawal Pindi	...	...	...	...	...	...	10,595	...	...	10,595
Allowance to Hostages	...	...	...	...	...	...	1,298	...	...	1,298
Sundry Charges	4,191	174	450	186	833	132	3,685	607	1,732	11,990
TOTAL CHARGES IN INDIA £	563,660	1,653	1,877	5,206	4,063	13,088	76,330	21,188	72,202	759,267

IN ENGLAND.		
	£	
Mission to the Court of Persia	10,000	
Her Majesty's Establishment in China	15,000	
Expenses in connection with the Afghan Boundary Commission	3,062	
Deputation allowance and expenses of Delegate to Lisbon for the Goa Treaty, Contribution towards the expenses of the Jeddah Consulate, &c.	2,745	
	30,807	
Stores for India: Presentation articles, &c.	1,181	
		31,988
TOTAL CHARGES OF POLITICAL AGENCIES, &c. £		791,255

No. 36 A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1885.

RECEIPTS.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Pûnjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
IN INDIA:										
Receipts on account of Experimental, Cotton, Silk, Tea and Cotton Gin Factories, and Model Farms	...	171	134	...	...	1,563	654	439	986	3,947
Botanical Garden Receipts	283	1,355	...	...	185	2,569	1,376	209	1,151	7,128
Cinchona Plantation Receipts	...	...	...	...	12,293	...	...	8,659	...	20,952
Receipts on account of Public Exhibitions and Fairs	53	98	1	...	80	3,495	5,415	...	435	9,577
Government Bull and Stallion Receipts	1,845	...	...	...	62	2	...	4	87	2,000
Fees, &c., levied under Inland Labour Transport Act VII of 1873	...	...	...	8,781	2,038	...	...	...	...	10,819
Examination Fees	51	...	...	...	105	...	19	6,523	...	6,698
Emigration Fees	...	7	37	...	2,742	1,185	32	1,291	19	5,313
Sale of instruments and Stores by the Mathematical Instrument Factory	13,559	...	...	...	...	...	...	...	...	13,559
Miscellaneous	2,772	61	23	44	86	749	327	165	354	4,581
TOTAL RECEIPTS IN INDIA . £	18,563	1,692	195	8,825	17,591	9,563	7,823	17,290	3,032	84,574
IN ENGLAND:										
Sale proceeds of Books, Maps, &c.										613
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . £										85,187

No. 36 B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1885.

CHARGES.	India, General.	Central Provinces.	British Burmah	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Scientific.										
SURVEY OF INDIA (as per detail below)	139,470	...	...	...	...	...	...	...	...	139,470
GEOLOGICAL SURVEY: (£)										
Superintending Officers 12,695		...	...	...	...	...	...	...	...	...
Establishment 1,125		...	...	...	...	...	...	...	...	...
General Charges (including Library, Museum, &c.) 4,984										
	18,804	...	...	...	...	...	...	...	...	18,804
Exploration of Coal and Minerals	3,860	19	293	...	...	...	...	20	...	4,192
Meteorological Department	23,629	...	...	...	...	...	...	...	...	23,629
Archæological Department	6,150	...	891	...	670	136	...	930	3,447	12,224
Repairs of Monuments of Antiquity	72	...	...	...	...	45	22	...	...	139
Museums	4,869	232	180	5	1,259	988	367	2,069	758	10,727
Observatories	16	...	...	...	...	...	...	2,009	1,751	3,776
Donations to Scientific Societies, &c.	...	...	240	26	830	...	...	500	360	1,956
Agricultural.										
Model Farms	...	1,239	1,359	3	...	1,747	546	5,635	1,654	12,183
Experimental Factories	...	...	....	...	256	2,354	...	...	1,061	3,671
Tea Nurseries and Plantations	...	...	100	...	...	308	...	...	...	408
Cinchona Plantations	...	...	77	...	11,535	...	...	8,513	22	20,147
Cotton Department	...	...	...	...	...	...	...	...	945	945
Public Exhibitions and Fairs	528	541	973	436	5,546	3,873	2,582	1,407	3,014	18,900
Bull and Stallion Charges	24,359	31	252	...	167	79	1,082	28	6,239	32,237
Veterinary Class	2,007	...	3,021	...	...	...	1,458	...	...	6,486
Botanical and other Public Gardens	410	3,141	100	...	10,359	11,922	11,124	2,349	2,322	41,727
Agricultural Department	3,632	2,036	2,493	...	434	...	795	...	2,889	12,279
Emigration.										
Emigration	620	...	324	34	2,360	266	3	3,578	...	7,185
Inland Labour Transport	...	...	...	1,631	3,776	...	...	...	...	5,407
Statistical.										
Census Charges	...	...	...	...	191	...	132	17	223	563
Registration of Railway Traffic	...	30	...	...	132	...	180	...	551	893
Registration of River-borne Traffic	...	...	...	219	1,598	...	...	...	...	1,817
Gazetteer and Statistical Memoirs	4,423	...	...	...	...	140	1,252	...	2,498	8,313
Provincial Statistics	151	1,275	155	1,522	156	9,739	1,324	3,671	2,237	20,230
Miscellaneous.										
Examinations	4,743	...	...	...	246	...	...	6,811	99	11,899
Management of Local Funds	...	2,701	...	...	...	...	...	...	7,589	10,290
Rents, Rates and Taxes	1,405	...	...	...	...	...	...	...	...	1,405
Miscellaneous	...	17	299	89	11	408	502	...	954	2,280
Refunds	5	...	...	19	3,544	40	2	165	1	3,776
TOTAL CHARGES IN INDIA £	239,153	11,262	10,757	3,984	43,070	32,045	21,371	37,702	38,614	437,958
CHARGES IN ENGLAND.				(a) 361,642						
Stores for India				(b) 8,434				58	...	8,492
				370,076				37,760	38,614	
Other Charges as in Home Accounts										7,325
								TOTAL CHARGES IN ENGLAND £		15,817
								TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS £		453,775

(a) Total Charges in India for the Bengal Presidency.
(b) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

	INDIA, GENERAL. *Scientific.*	
	£	£
SURVEY OF INDIA:		
Controlling and Administrative Staff		18,824
Head-Quarters Offices:		
Office Establishment and Drawing Branch		15,837
Lithographic Establishment		3,505
Photographic Establishment		2,855
Engraving Establishment		6,110
Cadastral Maps (besides English Charges for Stores)		3,114
Trigonometrical Office Establishment		7,872
Miscellaneous Contingent Charges		4,989
Mathematical Instrument Factory (including cost of Instruments purchased in India)		6,425
Survey Parties:		
Charges of Working Parties		197,019
General and Miscellaneous Charges		5,316
		271,866
Deduct—Transferred to Revenue Survey, Account No. 14B	127,865	
Do. do. to Bombay Forest, do. No. 22	4,531	
		132,396
TOTAL CHARGES UNDER SURVEY OF INDIA £		139,470

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section E.—Miscellaneous.

Revenue £1,388,009. Expenditure £3,876,742.

Major Head.		Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Interest . . .	37	Receipts	84		702,528	...
Territorial and Political Pensions.	38	Expenditure	86		...	664,333
Civil Furlough . .	39	Expenditure	88		...	213,127
Superannuation .	40A	Receipts	89		297,189	...
	40B	Expenditure	90		...	2,201,263
Stationery . .	41A	Receipts	91		47,541	...
	41B	Expenditure	91		...	513,432
Miscellaneous . .	42	Receipts	93		340,751	...
	43	Expenditure	94		...	284,587
		TOTAL .			1,388,009	3,876,742

No. 37.—ACCOUNT of INTEREST RECEIPTS, for the Year ended 31st March 1885.

SOURCES OF INTEREST.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
LOANS AND ADVANCES.										
To Municipalities, Local Funds, Native Chiefs, Landholders and Notabilities set forth in Account No. 87, Page 200	16,809	974	2,355	90	58,849	14,040	12,843	46,343	171,899	324,202
To Municipalities, Local Funds, Native Chiefs, Landholders and Notabilities not included in Account No. 87	...	...	267	...	51	245	...	505	...	1,068
Under the Land Improvement Act	...	...	...	...	434	2,384	...	...	...	2,818
To Cultivators	32	52	102	3	...	1,248	4,399	331	1,071	7,238
For Embankment and Drainage	...	...	..	...	2,098	...	...	...	...	2,098
To Service Funds	3,840	...	...	...	...	...	...	2,222	...	6,062
TOTAL INTEREST ON LOANS AND ADVANCES	20,681	1,026	2,724	93	61,432	17,917	17,242	49,401	172,970	343,486
INVESTMENTS.										
Securities held by the Paper Currency Department, *vide* Account No. 28*c*, Page 64	250,087	...	...	...	...	...	...	...	...	250,087
Securities of Provincial Funds	238	...	...	56	1,881	3,382	740	7,479	6,723	20,499
TOTAL INTEREST ON INVESTMENTS	250,325	...	...	56	1,881	3,382	740	7,479	6,723	270,586
ARREARS DUE TO THE GOVERNMENT.										
Of Land Revenue	135	...	...	...	6	...	2,069	9,039	129	11,378

Of District Road Cess	...	...	...	...	4,696	...	...	...	...	4,696
Of Public Works Cess	...	...	...	...	5,543	...	...	...	...	5,543
Of Balances due for Purchase Money of Waste Lands	...	...	...	236	...	12	57	...	...	305
Of Balances due for Commutation of Land Tax	...	...	...	131	...	...	...	...	...	131
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	135	...	...	367	10,245	12	2,126	9,039	129	22,053
SUNDRY ACCOUNTS.										
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	189	...	...	...	...	...	2	...	41	232
Interest on overdrawn Capital of Guaranteed Railways	24,810	...	...	...	...	...	...	...	...	24,810
Sundry Items	5,072	15	120	81	105	67	36	79	874	6,449
TOTAL SUNDRY ACCOUNTS	30,071	15	120	81	105	67	38	79	915	31,491
TOTAL RECEIPTS IN INDIA £	301,212	1,041	2,844	597	73,663	21,378	20,146	65,998	180,737	667,616

RECEIPTS IN ENGLAND.

Interest realised from investment of Cash Balance		31,100	
Deduct—Interest derived from sums deposited by the Bengal Central Railway Company for fixed periods brought to Account under "Subsidized Railways"		37	
			31,063
Interest on India Debt remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland			819
Unclaimed Dividends on East India Stock, repaid by the Bank of England pursuant to the 27th Section of Act 36, Vic., Chap. 17			2
Premium realized on the sale of 95,000*l.* India 3½ per cent. Stock			3,028
			34,912
TOTAL INTEREST RECEIPTS £			702,528

No. 38.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1885.

	£	£
INDIA, GENERAL.		
Territorial and Political Pensions.		
Pension of Wajid Ali Shah, ex-King of Oudh	111,098	
Prince Furriddoon Kadr Mirza Mahamood Hozubeer Ally Bahadoor	4,620	
Portion of Pension of Maharaja Dhulip Singh, paid in India	1,100	
Pension granted to Nawab Ikbal-ud-dowlah, a member of the late Royal Family of Oudh, for life, for services to the British Government	3,600	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	8,175	
Pensions not exceeding 5,000 rupees per annum	34,005	
	162,598	
Charitable Allowances.		
Pagoda and Mosque Allowances in Coorg	1,388	
Other Items	3,339	
		167,325
CENTRAL PROVINCES.		
Territorial and Political Pensions.		
Sustanik Gond Raja, for life, allowance of late Ruler continued	10,684	
Raghoji Rao	6,000	
Laxman Rao — Members of the Bhonsla Family: the pensions are for life.	1,200	
Laxmi Baee	600	
Ahilojee Ahir Rao	750	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	1,474	
Pensions not exceeding 5,000 rupees per annum	16,894	
		37,602
BRITISH BURMAH.		
Charitable Allowances.		
Allowances to Delhi, Banda, and other State Prisoners and to Shan Chiefs	3,307	
		3,307
ASSAM.		
Territorial and Political Pensions.		
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	1,040	
Pensions not exceeding 5,000 rupees per annum	1,620	
	2,660	
Charitable allowance	54	
		2,714
BENGAL.		
Territorial and Political Pensions.		
Stipends and Allowances of the Nizamut.		
Nawab Ali Kadr Said Hosain Ali Mirza Bahadur	21,978	
Walla Kadr Said Hosain Ali Mirza	2,500	
Said Azim Ali Khan	2,886	
Raisoon-nissa Begum (Widow of Humayoonjah)	9,982	
Nawab Shamsh-i-Jehan Begum (Consort of Fareedoonjah)	4,589	
Nawab Mulkzumaneeah Begum (Second wife of Fareedoonjah)	2,987	
Nawab Shahoonissa Begum	3,663	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	18,851	
Pensions not exceeding 5,000 rupees per annum	20,406	
Miscellaneous	360	
Carried forward £	88,202	210,948

No. 38.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1885—*continued.*

	£	£	£
Brought forward		88,202	210,948
BENGAL—*continued.*			
Other Pensions, &c.			
Maharajah Sreeput Sing	1,700		
Allowance to Khurda Raja	2,560		
Unno-chutter charges paid in Cuttack	637		
		4,897	
Said Ahmad Ali, son of the late Nawab Tahar Jung of the Chitpore Family	621		
Said Ashgar Ali, son of the late Nawab Tahar Jung of the Chitpore Family	867		
		1,488	
Raja of Sikhim		1,200	
Pensions not exceeding 5,000 rupees per annum		5,987	
			101,774
NORTH-WESTERN PROVINCES AND OUDH.			
Territorial and Political Pensions.			
Ishreepersad Narain Singh, Maharaja of Benares, under treaty with ancestors of Maharaja, dated 27th October 1794		10,000	
Raja Beer Bhuder Singh, of the family of the Raja of Benares, for life		1,744	
Nawab Sultan Begum, for life, Allowance of former Government continued		900	
Family of the ex-Raja of Coorg		793	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		23,739	
Political Pensions not exceeding 5,000 rupees per annum		39,931	
Commutations of Pensions		2,159	
		79,266	
Pensions and Charitable Allowances.			
	£		
Charitable Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	905		
Pensions and Charitable Allowances not exceeding 5,000 rupees per annum	8,651		
		9,556	
			88,822
PUNJAB.			
Territorial and Political Pensions.			
Golam Kasim Khan		1,350	
Raja Ali Bahadoor, son of Raja Fyztullub Khan		1,000	
Raja Jeswant Singh		786	
Yar Mahomed Khan, for life		600	
Sirdar Sooltan Secunder, for life		600	
Sirdarni Dhurm Koonwar, Widow of a Chief in Cis-Sutlej States		1,000	
Mahomed Akram Khan Newab of Amb		1,300	
Said Yakoob Khan		1,000	
Political Pensions not exceeding 5,000 rupees per annum		19,301	
		26,937	
Pensions and Charitable Allowances.			
Charitable Allowances not exceeding 5,000 rupees per annum		16,923	
			43,860
Carried forward	£		445,404

No. 38.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1885—*concluded.*

	£	£
Brought forward .	...	445,404
MADRAS.		
Territorial and Political Pensions.	£	
Allowances to the Relatives, Servants, &c., of His Highness the late Raja of Tanjore, including Commutation of Pensions, &c. . .	25,547	
Allowances to the Family of the late Raja Pertab Singh . . .	1,655	
		27,202
Pensions, &c., to the Families and Dependents of the late Nawabs of the Carnatic	39,362	
Stipends, &c., to the Family of the late Prince Azim Jah Bahadoor .	15,128	
		54,490
Allowance to H. H. Intizamul-Mulk, Bahadoor, Prince of Arcot .	6,080	
Assessment on "Ameer Mahal," the residence of the Prince of Arcot .	110	
		6,190
Stipends to the Family of the late Nawab of Masulipatam		3,190
Stipends and Extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan, exclusive of payments made in Bengal		3,010
Stipends to the Family and Dependents of the late Nawab of Kurnal . .		5,463
Stipends to the Family and Dependents of the late Zemindar of Gumsur .		1,956
Stipends to the Family and Dependents of the late Zemindar of Palkonda .		1,230
Other Allowances		67
		102,798
Charitable Allowances		583
		103,381
BOMBAY.		
Territorial and Political Pensions.		
Pensions to the Family and Dependents of the late Nawab of Surat, being the sum assigned by the East India Company for the support of the Daughters of Meer Jaffir Ali	10,000	
Rajaram Bhonslay, son of Sagoonabee Saheb	3,000	
Sirdar Shere Ali Khan, late Wali of Candahar	6,000	
Sultan Fudil Mahsin of Lahej, for loss of Transit Dues, and other considerations .	4,283	
Allowances, &c. to the ex-Ameers of Sindh and others	18,480	
Kristna Rao Wittul	302	
Various Pensions and Allowances exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	12,157	
Pensions not exceeding 5,000 rupees per annum	32,452	
		86,674
TOTAL IN INDIA . £		635,459
CHARGES IN ENGLAND.		
Portion of Pension of His Highness Maharaja Dhulip Singh	21,065	
Payments to His Highness Nawab Nazim Said Moonsoor Ali (to 4th Nov. 1884, date of his death)	7,609	
Payments to Nawab Said Ahmed Ali	200	
		28,874
TOTAL TERRITORIAL AND POLITICAL PENSIONS . £		664,333

No. 39.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1885.

	£
IN INDIA:	
India, General	302
British Burmah	10
Bengal	3,358
Madras	9,061
Bombay	2,121
	14,852
IN ENGLAND:	
As in Home Accounts	198,275
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES . £	213,127

No. 40 A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Subscriptions to the Military Fund	31,816	...	...	...	...	...	...	28,655	24,408	84,879
Subscriptions to the Military Orphan Fund	14,116	...	...	...	3,455	...	...	...	10	17,581
Amount appropriated from the Capital Account of the Military Orphan Fund	35,805	...	...	...	...	...	...	...	...	35,805
Subscriptions to the Medical Retiring Fund	587	...	...	...	...	...	...	4,130	362	5,079
Subscriptions under the Indian Civil Service Family Pension Regulations	3	59	52	68	384	372	98	284	484	1,804
Family Subscriptions of Native Members of the Covenanted Civil Service	...	...	...	...	125	48	...	...	...	173
Subscriptions to the Bombay Civil Fund	467	...	48	...	...	...	...	2	7,765	8,282
Contributions for Pensions and Gratuities	15,884	628	180	67	6,042	1,952	3,662	2,214	12,714	43,343
Recoveries on account of Capitalized Pensions (Marine)	1,706	...	40	...	...	...	...	...	...	1,746
Miscellaneous	403	...	...	...	...	23	9	2	39	476
TOTAL RECEIPTS IN INDIA £	100,787	687	320	135	10,006	2,395	3,769	35,287	45,782	199,168
RECEIPTS IN ENGLAND.										
Receipts as in Home Accounts										98,021
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES £										297,189

No. 40B.—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1885.

	India General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Superannuation and Retired Allowances of the Revenue and other Public Departments	33,189	12,285	15,974	4,881	112,885	114,485	53,628	84,650	103,434	535,411
Compassionate Allowances	5,002	2,087	264	66	2,202	6,553	3,222	2,445	10,306	32,147
Gratuities	1,627	466	1,198	231	2,003	3,471	2,029	2,722	4,537	18,284
Marine Pensions and Gratuities	11,994	...	...	...	...	...	...	...	...	11,994
Donations to Service Funds	48,956	...	...	...	...	..	...	89,521	...	138,477
Pensions of the Military Fund	5,020	...	...	...	...	...	...	10,470	7,257	22,747
Pensions of the Military Orphan Fund	8,683	...	...	...	...	...	...	...	...	8,683
Pensions of the Medical Retiring Fund	14	...	...	...	...	...	...	2,160	...	2,174
Covenanted Civil Service Annuities	887	...	...	...	...	1,067	...	2,184	799	4,937
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	...	...	72	72
onus to Officers of the Public Works Department	...	...	...	...	2,861	...	...	...	2,280	5,141
Refunds	11	...	105	...	...	4	1	58	2,276	2,455
TOTAL IN INDIA . £	115,383	14,838	17,541	5,178	119,951	125,580	58,880	194,210	130,961	782,522
PAYMENTS IN ENGLAND.										
Payments as in Home Accounts										1,418,741
TOTAL SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES . £										2,201,263

No. 41A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1885.

RECEIPTS.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Receipts from Sale of Stationery, &c.	10	20	37	40	2,489	330	214	1,680	1,718	6,538
Sale of Gazettes and other Publications	3,089	245	228	74	4,561	3,287	212	2,958	1,618	16,272
Other Press Receipts	4,306	1,872	92	233	3,799	1,056	7,087	3,755	2,531	24,731
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . £	7,405	2,137	357	347	10,849	4,673	7,513	8,393	5,867	47,541

No. 41B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1885.

INDIA, GENERAL.

	£		£	£	
Printing Establishment and Charges:					
		Brought forward .		72,585	
Government Central Press Establishment:		Secretariat Presses:			
Superintending Officers	1,800	Foreign Department	888		
Establishment	35,925	Home Department	4,483		
Official Postage	2,757	Military Department . . .	5,633		
Purchase of Materials and Stock . .	2,547	Public Works Department . .	3,975		
House-rent	1,154	Private Secretariat Department . .	2,038		
Contingencies	14,597			17,017	
	58,780				
Branch Press, Simla	13,805				
		Work done at Contract Rates . . .		1,424	
		Refunds		97	
Carried forward .	72,585			91,123	
Deduct—Value of Stationery supplied from Central Stores to the several Governments . .				163,182	—72,059

CENTRAL PROVINCES.

Stationery supplied from Central Stores				4,922	
Purchase of Stationery				2,324	
Printing Establishment and Charges:					
Establishment	3,071	Work done at Contract Rates . .	3		
Official Postage	309	Contingencies	2,824	6,284	13,530
Purchase of Materials and Stock . .	77				
			Carried forward . £		—58,529

No. 41B.—ACCOUNT of CHARGES for STATIONERY and Printing, for the Year ended 31st March 1885—*concluded.*

	£	£	£
		Brought forward .	—58,529
BRITISH BURMAH.			
Stationery supplied from Central Stores			7,398
Refunds			3
Printing Establishment and Charges:	£	£	
Establishment	7,845	Official Postage	242
Purchase of Materials and Stock .	1,434	Work done at Contract Rates . . .	6
		Contingencies	338
			9,865
			17,266
ASSAM.			
Stationery supplied from Central Stores			2,823
Purchase of Stationery			673
Refunds			8
Printing Establishment and Charges:			
Establishment	2,324	Work done at Contract Rates . . .	34
Purchase of Materials and Stock	1,113	Contingencies	211
Official Postage	66		3,748
			7,252
BENGAL.			
Stationery supplied from Central Stores			57,065
Stationery Office at the Presidency			10,883
Purchase of Stationery			71,084
Refunds			112
Printing Establishment and Charges:			
Superintending Officers . .	1,277	Official Postage	1,315
Establishment	20,405	Work done at Contract Rates . . .	2,971
Purchase of Materials and Stock	1,970	Government Publications	430
Contingencies	7,091		35,459
			174,603
NORTH-WESTERN PROVINCES AND OUDH.			
Stationery supplied from Central Stores			19,018
Purchase of Stationery			6,151
Refunds			41
Printing Establishment and Charges:			
Superintending Officers . .	2,337	Official Postage	1,288
Establishment	13,497	Contingencies	2,382
Purchase of Materials and Stock	9,996	Work done at Contract Rates . . .	3,195
Lithography	711		33,406
			58,616
PUNJAB.			
Stationery supplied from Central Stores			9,508
Purchase of Stationery			11,372
Refunds			3
Printing Establishment and Charges:			
Superintending Officers . .	1,012	Lithography	4,190
Establishment	10,102	Official Postage	14
Purchase of Materials and Stock	524	Contingencies	1,557
		Work done at Contract Rates . . .	2,981
			20,380
			41,263
MADRAS.			
Stationery supplied from Central Stores			39,844
Stationery Office at the Presidency			2,456
Purchase of Stationery			10,713
Refunds			7
Printing Establishment and Charges:			
Superintending Officers . .	1,890	Lithography	1,175
Establishment	18,948	Official Postage	2,579
Purchase of Materials and Stock	2,025	Contingencies	2,515
		Work done at Contract Rates . . .	4,610
			33,742
			86,762
BOMBAY.			
Stationery supplied from Central Stores			22,604
Stationery Office at the Presidency			3,244
Purchase of Stationery			2,152
Refunds			2
Printing Establishment and Charges:			
Superintending Officers . .	2,076	Contingencies	3,039
Establishment	19,212	Work done at Contract Rates . . .	1,576
Purchase of Materials and Stock	1,690	Official Postage	996
			28,589
			56,591
		TOTAL IN INDIA . £	383,824
IN ENGLAND.			
Stores for India: For Bengal			76,625
For Madras			25,625
For Bombay			23,580
			125,830
Stationery, Printing and Book-binding for the India Office, &c.			3,778
			129,608
		TOTAL CHARGES FOR STATIONERY AND PRINTING . £	513,432

No. 42.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Government Audit Fees	1,714	1	1,230	116	2,342	...	...	568	362	6,333
Gain by Exchange on Transactions in India	6,794	...	...	...	...	...	...	...	990	7,784
Premium on Bills	3,633	28	656	8	6,437	390	71	1,139	1,711	14,073
Treasure Trove	...	...	...	...	2	38	...	34	117	191
Sale of Old Stores and Materials	514	122	90	104	3,421	563	1,058	373	216	6,461
Sale of Land and Houses, &c.	28	595	675	...	811	1,905	....	7	4	4,025
Unclaimed Deposits	10,098	574	...	1,797	44,096	9,750	2,404	2,525	1,428	72,672
Miscellaneous Fees, Fines, and Forfeitures	1,275	101	81	8	19,428	50	517	2,953	1,203	25,616
Unclaimed Bills of Exchange of more than Three Years' standing	10	2	16	31	65	52	105	28	29	338
Sale Proceeds of Durbar Presents	3,220	...	10	56	1,501	...	98	1	1,109	5,995
One per cent. chargeable on Stores for Provincial and Local Funds and Productive Public Works	...	...	223	155	3,404	143	...	115	...	4,040
Contributions	156	1,331	600	...	...	12,304	...	3,366	8,255	26,012
Rents	782	4,985	8,274	1,590	2,343	13,406	4,268	28,118	1,136	64,902
Rates and Taxes	1	730	...	...	...	...	...	...	...	731
Tolls on Khyber Roads	...	...	...	...	...	...	6,538	...	...	6,538
Extraordinary Items	8,203	...	...	...	7,139	1,812	...	...	753	17,907
Miscellaneous	8,500	574	321	518	27,157	3,024	9,195	12,185	6,595	68,069
TOTAL RECEIPTS IN INDIA £	44,928	9,043	12,176	4,383	118,146	43,437	24,254	51,412	23,908	331,687
RECEIPTS IN ENGLAND.										
Receipts as in Home Accounts										9,064
TOTAL MISCELLANEOUS RECEIPTS £										340,751

No. 43.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
ALLOWANCES, REWARDS, &c.—	£	£	£	£	£	£	£	£	£	£
Allowances to Civil Servants out of employ	...	...	...	...	...	...	...	...	31	31
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	45	38	81	84	96	139	204	75	114	876
Rewards for Proficiency in Oriental Languages, &c.	81	...	240	350	291	136	835	1,284	1,406	4,623
REMITTANCE CHARGES—										
Remittance of Treasure	4,483	483	1,286	659	5,188	4,483	2,752	2,592	2,201	24,127
Loss on Specie Remittances	1	...	190	...	...	...	...	...	...	191
Discount on Supply Bills	193	...	...	...	...	...	...	...	...	193
Loss by Exchange on Local Transactions	1,525	...	...	...	...	...	...	...	...	1,525
BOOKS AND PERIODICALS—										
Subscription to Periodicals, &c.	6	...	...	...	...	...	...	...	1,440	1,446
Cost of Books and Publications	466	...	15	...	487	3,106	297	1,704	689	6,764
CHARITY—										
Donations for Charitable Purposes	1,026	286	1,292	51	6,971	5,625	429	6,838	3,391	25,909
Charges on account of European Vagrants	17	6	1	1	355	219	195	502	790	2,086
SUNDRY CHARGES—										
Rewards for Destruction of Wild Animals	118	2,179	916	922	3,988	1,555	1,368	12,126	1,347	24,519
Loss on Uninsured Shipments	9	...	...	...	...	...	...	...	...	9
Petty, Provincial, and Local Establishments	1,711	1,680	3,551	3,878	3,987	5,060	4,313	48,657	2,629	75,466
Victualling Forts	...	...	...	...	...	...	269	...	...	269
Special Commission of Enquiry	1,631	...	...	...	4,806	106	...	801	448	7,792
Irrecoverable Loans, written off	...	...	5	...	...	32	...	...	622	659
Extraordinary items	23,535	...	...	...	2,069	30	...	...	...	25,634
Charges for searching for hidden treasures	...	...	20	...	...	...	...	...	...	20
Contributions	...	...	70	...	...	125	...	...	...	195
Rents, Rates, and Taxes	1,864	3	246	468	17,061	3	...	2,586	9,197	31,428
Petty Construction and Repairs	42	...	...	47	...	...	...	913	2,331	3,333
Miscellaneous and Unforeseen Charges	831	311	...	46	3,746	1,170	564	356	3,399	10,423
Miscellaneous Refunds	315	217	351	24	1,197	448	377	223	2,001	5,153
TOTAL CHARGES IN INDIA £	37,899	5,203	8,264	6,530	50,242	22,237	11,603	78,657	32,036	252,671
CHARGES IN ENGLAND:										
Payments as in Home Accounts										31,916
TOTAL MISCELLANEOUS CHARGES £										284,587

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section F.—Famine Relief, &c.

Revenue £ nil. **Expenditure £1,500,000.**

Major Head.	Detail of Accounts.		Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Famine Relief . .	44	Expenditure	96		...	7,350
Protective Works, Railways.	45	Expenditure	96		...	898,100
Protective Works, Irrigation.	46	Expenditure	97		...	253,046
	46A	Detailed account of ordinary Capital Expenditure to 31st March 1885 . .	98		...	...
Reduction of Debt .	47	Expenditure	98		...	341,504
.	47A	Account of Commission for the Reduction of Debt	98		...	...
		TOTAL .			...	1,500,000

No. 44.—ACCOUNT of FAMINE RELIEF, for the Year ended 31st March 1885.

	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
DIRECT CHARGES TO REVENUE.	£	£	£	£	£
Salaries, Establishments, and Office Contingencies	...	...	...	...	...
Charitable Relief	...	...	1,558	135	1,693
Irrecoverable Famine Advances written off	20	921	1,857	...	2,798
Miscellaneous	...	577	2,474	...	3,051
	20	1,498	5,889	135	7,542
RECEIPTS.					
Miscellaneous	...	14	178	...	192
NET FAMINE CHARGES IN INDIA . £	20	1,484	5,711	135	7,350
TOTAL FAMINE RELIEF . £					7,350

No. 45.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on FAMINE RELIEF, PROTECTIVE WORKS, STATE RAILWAYS, for the Year ended 31st March 1885.

NAME OF RAILWAYS.	EXPENDITURE DURING THE YEAR.						TOTAL EXPENDITURE UP TO 31ST MARCH 1885.					REMARKS.
	Construction.	Establishment.	Stock and Advances.	DEDUCT. Receipts on Capital Account.	DEDUCT. Stores and advances paid for in previous years and charged to works in current year in excess of payment on the same account.	NET TOTAL.	Construction.	Establishment.	Stock and Advances.	Less receipts on Capital Account.	NET TOTAL.	
INDIA, GENERAL.	£	£	£	£	£	£	£	£	£	£	£	
Store-keeper for State Railways	...	...	...	...	...	...	...	...	...	...	...	
N.-W. PROVINCES.												
Jhansie-Manikpur Railway	162,789	23,105	9,930	255	...	195,569	254,550	30,429	28,666	260	313,385	
Bilaspore-Etawah Railway	8,399	...	...	1	49	8,349	18,499	...	58	1	18,556	
PUNJAB.												
Rewari-Ferozepore	399,632	23,889	...	453	144,269	278,799	1,047,141	69,027	28,539	929	1,143,778	
MADRAS.												
Vizagapatam-Raipore Railway Survey	6,958	...	...	...	97	6,861	24,543	...	—39	1	24,503	
Cuddapah-Nellore	65,650	15,039	61,397	9	...	142,077	75,704	16,938	76,109	9	168,742	
Kadiri Extension Survey, Cuddapah-Nellore Ry.	4,508	...	...	...	44	4,464	5,193	...	15	...	5,208	
Bellary-Kistna	254,049	30,031	67,830	97	...	351,813	294,047	35,451	115,615	97	445,016	
Hindupur Extension Survey, Bellary-Kistna Ry.	3,452	...	...	...	...	3,452	3,452	...	...	...	3,452	
Damalchera-Villupuram Survey	2,200	...	36	...	...	2,236	2,200	...	36	...	2236	
BOMBAY.												
South Mahratta Railway	...	...	...	...	...	...	34,178	7,147	13,262	22,031	32,556	
TOTAL	907,637	92,064	139,193	815	144,459	993,620	1,759,507	158,992	262,261	23,328	2,157,432	
DEDUCT—Amount charged to the Ordinary Grant						6,861					58,762	
" " Productive Grant						88,659					88,659	
Net charged to State Railways, Protective Works { India						898,100					2,010,011	
{ England						...					...	

Of the sums shown under Protective Public Works, the following amounts have been debited to Ordinary or transferred without charge from other Departments :—

	During the year.	To end of year.
	£	£
Vizagapatam-Raipur	6,861	8,450
Jhansie-Manikpur	...	1,386
Rewari-Ferozepore	...	5,986
South Mahratta	...	42,940(*a*)
TOTAL	6,861	58,762

(*a*) 10,384*l* Ordinary Famine Relief outlay, recovered from the South Mahratta Company, shown as a drawback against Protective outlay.

No. 46.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on FAMINE RELIEF, PROTECTIVE WORKS, IRRIGATION, for the Year ended 31st March 1885.

Names of Canals.	Expenditure during the year.								Total Expenditure up to 31st March 1885.						
					Deduct										
	Works.	Establishment.	Tools and Plant.	Stock and Advance.	Receipts on Capital Account.	Stores and Advances paid for in previous years, and charged to works in current year in excess of payment on the same account.	Total.	Net Total.	Works.	Maintenance	Establishment.	Tools and Plant.	Stock and Advance.	Less receipts on Capital Account.	Net Total.
BENGAL.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Orissa Coast Canal (*a*)	32,195	7,405	400	...	...	...	...	40,000	56,570	...	13,011	419	...	...	70,000
N.-W P. AND OUDH.															
Betwa Canal	69,850	16,129	333	...	*241*	*3,089*	*3,330*	82,982	232,937	...	67,845	10,377	6.508	*715*	316,952
PUNJAB.															
Swat River Canal	24,314	5,982	312	868	*58*	...	*58*	31,418	236,980	...	54,612	9,694	2,369	*452*	303,203
MADRAS.															
Buckingham Canal	25,173	5,693	1,509	...	...	...	...	32,375	429,214	...	105,788	11,945	...	...	546,947
Rushikulya Canal	10,213	1,166	2,294	...	...	...	...	13,673	10,217	...	1,793	2,458	...	...	14,468
Ganjam-Gopalpur Canal	*—62*	*—1,582*	*—97*	...	...	...	...	*—1,741*	635	...	8,586	351	...	...	9,572
Surveys	...	...	*—2*	...	...	...	...	*—2*							
Total Madras	35,324	5,277	3,704	..	...	...	...	44,305	440,066	...	116,167	14,754	...	...	570,987
BOMBAY.															
Chankapur Tank	176	146	...	...	...	...	...	322	1,857	...	1,386	511	...	...	3,754
Maladevi Tank	348	99	107	...	...	...	...	554	733	...	1,037	117	...	...	1,887
Nira Canal	33,335	7,140	1,127	...	*150*	...	*150*	41,452	213,882	240	50,041	9,664	...	*480*	273,347
Mushwad Tank	25,418	6,354	705	...	...	...	...	32,477	130,411	...	24,433	6,152	...	*147*	160,849
Gokak Canal (First Section)	1,501	278	...	...	...	...	...	1,779	30.976	..	6,727	568	...	*5*	38,266
Total Bombay	60,778	14,017	1,939	...	*150*	...	*150*	76,584	377,859	240	83,624	17,012	...	*632*	478,103
GRAND TOTAL	222,461	48,810	6,688	868	*449*	*3,089*	*3,538*	275,289	1,344,412	240	335,259	52,256	8,877	*1,799*	1,739,245
Deduct—Outlay incurred from Ordinary Funds as per details entered under Ordinary Capital, page 98	15,041	5,693	1,509	...	...	...	...	22,243	593,186	240	179,834	27,672	3,535	*377*	804,090
Net Total India	207,420	43,117	5,179	868	*449*	*3,089*	*3,538*	253,046	751,226	...	155,425	25,584	5,342	*1,422*	935,129
Net Total England	...	...	...	...	...	...	..	..	...	...	...	...	...	..	26

(*a*) The construction of this canal is being carried out from Ordinary Provincial Funds; the expenditure recorded here is a Grant-in-Aid sanctioned by the Imperial Government from the Protective Grant. For the total capital outlay see details under Ordinary.

SUMMARY.

Year.	Capital Expenditure.									Revenue.			Deficit.			Surplus.		
	State Railways.			Irrigation Works.			Total.											
	In India.	In England.	Total.	In India.	In England.	Total.	In India.	In England.	Total.	State Railways.	Irrigation.	Total.	State Railways.	Irrigation.	Total.	State Railways.	Irrigation.	Total.
For 1881-82	614,551	...	614,551	135,449	...	135,449	750,000	...	750,000	...	...	...	...	...	...	...	...	...
,, 1882-83	*—129,101*	...	*—129,101*	263,443	...	263,443	134,342	...	134,342	...	...	...	...	...	...	...	...	...
,, 1883-84	626,461	...	626,461	283,191	26	283,217	909,652	26	909,678	...	...	...	...	...	...	...	...	...
,, 1884-85	898,100	...	898,100	253,046	...	253,046	1,151,146	...	1,151,146	...	...	...	...	...	...	...	...	...
Total	2,010,011	...	2,010,011	935,129	26	935,155	2,945,140	26	2,945,166	...	...	...	...	...	...	...	...	...

No. 46A.—DETAILED ACCOUNT of ORDINARY CAPITAL EXPENDITURE to 31st March 1885, upon IRRIGATION WORKS, on which the EXPENDITURE is now charged to PROTECTIVE WORKS—IRRIGATION.

NAMES OF CANALS.	Works.	Maintenance.	Establishment.	Tools and Plant.	Stock and Advance.	Less receipts on Capital Account.	NET TOTAL.
	£	£	£	£	£	£	£
N.-W. P. AND OUDH.							
Betwa Canal	2,153	...	15,106	644	...	...	17,903
PUNJAB.							
Swat River	96,685	..	28,877	4,933	3,535	162	133,868
MADRAS.							
Buckingham Canal	402,067	...	104,721	11,869	...	...	518,657
BOMBAY.							
Chankapur Tank	1,681	...	1,240	511	...	...	3,432
Nira Canal	53,210	240	21,361	6,192	...	127	80,876
Mushwad Tank	29,467	...	5,423	2,880	...	83	37,687
Gokak Canal (First Section)	7,538	...	2,168	633	...	5	10,334
Maladevi Tank	385	...	938	10	...	...	1,333
TOTAL BOMBAY	92,281	240	31,130	10,226	...	215	133,662
GRAND TOTAL	593,186	240	179,834	27,672	3,535	377	804,090

No. 47.—ACCOUNT of REDUCTION of DEBT for INSURANCE against FAMINE, for the Year ended 31st March 1885.

INDIA, GENERAL.	£
Amount placed at credit of the Commission for Reduction of Debt	341,504

No. 47A.—ACCOUNT of the COMMISSION for the REDUCTION of DEBT, for the Year ended 31st March 1885.

	India.		India.
	£		£
Amount credited to this account by per contra charge to Reduction of Debt under Famine Relief and Insurance for the Reduction of Debt in India	341,504	Amount of Government Securities discharged by payment at the Bank of Bengal in 1884-85 as per following details:—	
		5 per cent. loan of 1867-68	2,300
		4 per cent. of 1824-25	320
		Balance on 31st March 1885 retransferred to Government in relief of borrowing	338,884
TOTAL £	341,504	TOTAL £	341,504

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section G.—Productive Public Works.

Revenue £13,147,014. Expenditure £12,371,729.

Major Head.		Detail of Accounts.	Page.	Amount of each account.	Revenue.	Expenditure.
					£	£
State Railways . .	48	Gross Earnings and Working Expenses .	100	...	3,363,621	1,943,404
East Indian Railway .	48	Gross Earnings and Working Expenses .	100 and	...	4,310,369	1,829,235
Eastern Bengal Railway.	48	Gross Earnings and Working Expenses .	102	...	453,881	188,662
Guaranteed Railways	48	Net Traffic Receipts	100	...	3,478,300	...
	49	Surplus Profits, Land and Supervision .	102	...	...	492,952
	49A	Total amount advanced for Guaranteed Interest.	104	...	...	...
	49B	Detailed Statement of charges of the East Indian Railway for Interest on Debt and Annuities, &c.	104	...	...	...
	49C	Detailed Statement of charges of the Eastern Bengal Railway for Interest on Debt and Annuities.	104	...	...	...
	49D	Detailed Account of Land and Supervision .	105	...	...	...
Irrigation and Navigation.	50	Direct Receipts	106	...	1,075,026	...
	51	Abstract of Working Expenses . . .	107	...	...	571,423
	51A	Detailed Account of Working Expenses.	108	...	...	...
Land Revenue due to Irrigation.	...	See Account No. 14A	31	...	465,817	...
	52	Statement of Financial Results . . .	110	...	...	...
Charges in respect of Capital—						
a. Interest .	...	East Indian Railway. *See* Account No. 49B	104	...	...	531,951
	...	Eastern Bengal Railway. *See* Account No. 49C.	104	...	...	65,675
	...	State Railways. *See* Account No. 49 .	102	...	...	1,407,452
	...	Irrigation and Navigation. *See* Account No. 52.	110	...	...	873,502
b. Annuities in purchase.	...	East Indian Railway. *See* Account No. 49B	104	...	...	1,185,421
	...	Eastern Bengal Railway. *See* Account No. 49C.	104	...	...	35,161
c. Guaranteed Railways Interest.	49	Guaranteed Interest	102	...	...	3,246,891
				...	13,147,014	12,371,729

NOTE.—For Distribution Account of Establishments and of Tools and Plant, *see* Accounts Nos. 75 and 77 at the end of Section N, Capital Expenditure on Railways and Irrigation Works not charged against Revenue.

No. 48.—ACCOUNT showing the Working of

Names of Railways.	Capital Outlay to 31st March 1885.	Earnings. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	Total.
	£	£	£	£	£
Guaranteed Railways.					
Eastern Bengal Railway	(c) 3,283,761	48,879	52,401	—18,955	82,325
Bombay, Baroda, and Central India Railway	8,300,123	371,825	819,068	30,702	1,221,595
Great Indian Peninsula Railway	24,192,516	772,205	2,700,773	41,419	3,514,397
Madras Railway	10,489,098	303,544	404,663	8,758	716,965
Oudh and Rohilkhand Railway	8,101,658	219,766	273,797	24,070	517,633
Sindh, Punjab, and Delhi Railway	11,194,454	409,322	724,006	—3,332	1,129,996
South Indian Railway	4,380,721	237,124	189,030	—2,380	423,774
	69,942,331	2,362,665	5,163,738	80,282	7,606,685
State Railways.					
East Indian Railway	(a) 32,338,632	1,326,730	2,885,242	98,397*	4,310,369
Eastern Bengal Railway	(b) 4,548,649	142,010	248,868	63,003	453,881
Total East Indian and Eastern Bengal Railways	36,887,281	1,468,740	3,134,110	161,400	4,764,250
India—General.					
Rajputana-Malwa System	8,571,157	417,125	864,936	24,930	1,306,991
Holkar	1,278,245				
Sindia	890,149	20,081	16,110	642	36,833
Store-keeper for State Railways	27,192	...	...	...	...
Expenditure in England for stores purchased and remaining unappropriated	301,736	...	...	...	...
Sindh-Pishin, Northern Section	791,402	...	...	..	...
	11,859,881	437,206	881,046	25,572	1,343,824
Central Provinces.					
Nagpore-Chattisgarh	1,043,496	21,355	114,991	—107	136,239
Wardha Coal	661,911	3,918	17,046	46,858	67,822
	1,705,407	25,273	132,037	46,751	204,061
British Burmah.					
Rangoon-Irrawaddy Valley	1,396,797	133,271	77,476	5,893	216,640
Rangoon-Sittang Valley	1,231,772				
	2,628,569	133,271	77,476	5,893	216,640
Bengal.					
Calcutta and South-Eastern	...	6,089	1,966	1,410	9,465
Nalhati	34,833	5,279	2,277	81	7,637
Northern Bengal	2,167,275	66,829	125,228	24,571	216,628
Tirhoot including Mozufferpore-Hajipore Section	1,507,257	51,494	56,089	17,389	124,972
Patna-Gya	393,981	34,641	16,625	527	51,793
Ranaghat-Bhagwangola	29,289	...	...	...	...
Naraingunge-Dacca-Mymensingh	491,299	991	1,548	20	2,559
Assam-Behar	331,736	...	...	...	...
Bengal-Nagpur	108,257	...	...	...	...
	5,063,927	165,323	203,733	43,998	413,054
North-Western Provinces.					
Ghazipore-Dildarnagar	70,701	2,231	2,228	214	4,673
Cawnpore-Achneyra	1,077,330	52,318	40,639	—26	92,931
Bareilly-Pilibhit	138,117	359	534	6	899
Cawnpore-Kalpi-Jhansi	154,181	...	...	...	...
Bilashpur-Etawah Railway	18,556	...	...	...	...
Katni-Umaria Section, Bilaspur-Etawah Railway	96,108	...	...	...	...
Umaria Colliery	9,383	...	...	1,572	1,572
Jhansi-Manickpur	313,385	...	...	...	...
	1,877,761	54,908	43,401	1,766	100,075
Punjab.					
Punjab Northern, Southern Section	4,706,568	120,633	131,079	14,792	266,504
Punjab Northern, Northern Section	2,691,754	37,235	25,631	7,538	70,404
Indus Valley	7,334,914	115,775	590,443	5,577	711,795
Amritsar-Pathankot	557,445	14,249	5,096	613	19,958
Rewari-Ferozepore	1,143,778	26,895	65,711	—5	92,601
Sind-Sagar, Eastern Section	21,266	...	...	...	...
Sind-Sagar, Western Section	17,946	...	...	...	...
Ferozepore (Sutlej) Bridge and Tramway	24,584	...	...	...	...
	16,498,255	314,787	817,960	28,515	1,161,262
Bombay.					
Dhond and Manmad	1,026,254	...	...	...	87,710
Southern Mahratta Railway	32,556	...	...	...	...
Sindh-Pishin, Southern Section	1,367,510	34,508	42,008	1,181	77,697
	2,426,320	34,508	42,008	1,181	165,407
Madras.					
Cuddapah-Nellore	108,742	...	...	...	...
Cuddapah-Nellore, Kadiri Extension Survey	5,208	...	...	...	...
Bellary-Kistna	445,016	...	...	...	...
Bellary Kistna, Hindupur Extension Survey	3,452	...	...	...	...
Damalchera-Villupuram Survey	2,236	...	...	...	...
Total State Railways excluding East Indian and Eastern Bengal Railways	624,654	...	...	...	...
	42,684,774	1,165,276	2,197,661	153,676	3,604,323
Deduct—transactions pertaining to Frontier Railways	4,392,520	71,743	67,639	8,719	148,101
Deduct—transactions pertaining to Protective Railways	2,044,269	26,895	65,711	—5	92,601
	36,247,985	1,066,638	2,064,311	144,962	3,363,621
Bhopal	595,675	...	...	...	1,281
Kawnia-Dhurla	93,919	5,435	1,576	8,665	15,676
Jorhat	47,218	...	519	—136	383
	736,812	...	...	...	17,340

(a) The actual Capital cost of the East Indian Railway is as follows.

	£
By Company before purchase	30,650,000
" Government before purchase	264,527
" Government after purchase	1,424,105
	32,338,632

This excludes the premiums in the commuted value of Capital Stock or the premium issued in excess in the discharge of Debenture Stock or purchase of annuities.

* Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company.

NOTE.—The transactions of the Calcutta and South-Eastern Railway are only for the first quarter ended 30th June, the line was amalgamated with the Eastern Bengal State Railway from 1st July 1884.

RAILWAYS in INDIA during 1884-85.

Working Expenses.						Net Earnings.	Percentage on Capital Outlay.
Maintenance.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	Total.		
£	£	£	£	£	£	£	£
9,075	17,053	11,659	16,440	30,926	85,153	—2,828	—·08
166,523	168,205	73,000	72,860	69,801	550,449	671,146	8·08
449,435	678,928	239,961	237,864	173,502	1,779,690	1,734,707	7·17
110,158	146,955	49,074	69,680	48,254	424,121	292,844	2·79
102,729	83,397	24,783	48,904	47,980	307,793	209,840	2·59
197,838	240,927	86,224	105,007	69,668	699,664	430,332	3·85
72,722	90,779	31,307	38,441	48,266	281,515	142,259	3·02
1,108,480	1,426,304	516,008	589,196	488,397	4,128,385	3,478,300	4·96
500,489	441,800	100,945	280,436	194,200	1,637,936	2,672,433	8·26
40,823	48,565	16,043	50,505	32,726	188,662	265,219	5·77
601,312	490,431	176,988	330,941	226,926	1,826,598	2,937,652	...
165,162	310,705	54,108	104,798	73,449	708,222	598,769	6·08
4,806	4,151	1,590	2,458	6,567	19,572	17,261	1·94
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...		...	...	...	...	...	...
169,968	314,856	55,698	107,256	80,016	727,794	616,030	...
30,041	25,694	5,601	11,691	7,453	80,480	55,759	5·34
3,577	4,619	2,436	2,407	34,473	47,602	20,220	3·05
33,618	30,313	8,037	14,188	41,926	128,082	75,979	...
40,984	39,139	8,786	29,655	15,904	134,468	82,172	3·12
40,984	39,139	8,786	29,655	15,904	134,468	82,172	...
2,782	1,278	607	1,126	2,747	8,600	865	...
3,586	971	314	779	1,563	7,213	424	1·22
62,861	32,851	6,427	18,410	31,483	152,032	64,596	2·98
27,349	19,821	6,581	14,197	28,899	96,847	28,125	1·87
6,578	5,338	2,062	3,484	12,363	29,825	21,968	5·58
...	...	...	...	...	...	...	...
91	579	35	301	—299	707	1,852	·38
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
103,247	60,838	16,086	38,297	76,756	295,224	117,830	...
623	487	172	310	1,134	2,726	1,947	2·75
16,476	25,299	5,583	13,411	7,723	68,492	24,439	2·27
274	138	15	316	643	1,386	—487	—·35
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	1,379	1,379	193	2·06
...	...	...	...	...	...	...	...
17,373	25,924	5,770	14,037	10,879	73,983	26,092	...
37,600	76,867	12,934	31,337	23,484	182,222	84,282	1·79
16,420	18,872	3,863	7,895	6,645	53,695	16,709	·62
55,568	120,457	26,638	41,016	73,134	316,813	394,982	5·38
1,151	6,916	1,199	3,924	4,345	17,535	2,423	·43
10,925	26,886	4,863	12,225	9,048	63,947	28,654	2·50
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
121,664	249,998	49,497	96,397	116,656	634,212	527,050	...
...	...	...	...	...	67,283	20,427	1·99
...	...	...	...	...	...	...	...
15,421	15,312	3,412	8,232	5,147	47,524	30,173	2·20
15,421	15,312	3,412	8,232	5,147	114,807	50,600	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...		...	...	...	...	...	...
502,275	736,380	147,286	308,062	347,284	2,108,570	1,495,753	3·50
31,841	34,184	7,275	16,127	11,792	101,219	46,882	1·06
10,925	26,886	4,863	12,225	9,048	63,947	28,654	1·40
459,509	675,310	135,148	279,710	326,444	1,943,404	1,420,217	3·91
...	...			...	1,746	—465	—·08
2,397	1,464	456	894	6,769	11,980	3,696	3·93
256	217	14	228	10	725	—342	—·02
...	...			...	14,451	2,889	·39

(*b*) The actual Capital cost of the Eastern Bengal Railway is as follows.

	£
By Company before purchase	3,279,138
,, Government before purchase	42,448
,, Government after purchase	134,588
,, Capital outlay, Calcutta and South-Eastern Railway	936,475
,, Capital outlay, Porada Section, Northern Bengal Ry.	156,000
	4,548,649

This excludes the premiums in the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of annuities.

(*c*) Includes the amount of overdrawn Capital and the repayment of 1,007 *l* in 1885-86.

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No. 49.—ACCOUNT showing the RECEIPTS and CHARGES of the GOVERNMENT

Names of Railways.	Credited under Revenue Heads.		Charged	
	Net Earnings, *vide* Account No. 48.	Gross Earnings, *vide* Account No. 48.	Working Charges, *vide* Account No. 48.	Interest and India.
	£	£	£	
Guaranteed Railways.				
East Indian Railway	...	...	...	...
Eastern Bengal Railway	—2,828	82,325	85,153	889
Bombay, Baroda, and Central India Railway	671,146	1,221,595	550,449	12,979
Great Indian Peninsula Railway	1,734,707	3,514,397	1,779,690	4,799
Madras Railway	292,844	716,965	424,121	...
Oudh and Rohilkhand Railway	209,840	517,633	307,793	2,409
Sindh, Punjab, and Delhi Railway	430,332	1,129,996	699,664	5,386
South Indian Railway	142,259	423,774	281,515	3,189
	3,478,300	7,606,685	4,128,385	29,651
State Railways.				
East Indian Railway	2,672,433	4,310,369	1,637,936	205,043
Eastern Bengal Railway	265,219	453,881	188,662	39,257
Total East Indian and Eastern Bengal Railways	2,937,652	4,764,250	1,826,598	244,300
India—General.				
Rajputana-Malwa System	598,769	1,306,991	708,222	339,604
Holkar				56,067
Sindia	17,261	36,833	19,572	35,588
Store-keeper for State Railways	...	...	...	1,472
Expenditure in England for Stores purchased and remaining unappropriated	...	...	...	8,410
Sindh-Pishin, Northern Section	...	...	...	18,275
	616,030	1,343,824	727,794	459,416
Central Provinces.				
Nagpore and Chattisgarh	55,759	136,239	80,480	40,480
Wardha Coal	20,220	67,822	47,602	26,136
	75,979	204,061	128,082	66,616
British Burmah.				
Rangoon Irrawaddy Valley	82,172	216,640	134,468	99,171
Rangoon-Sittang Valley				
Bengal				
Calcutta and South-Eastern	865	9,465	8,600	9,396
Nalhati	424	7,637	7,213	1,407
Northern Bengal	64,596	216,628	152,032	86,821
Tirhoot including Muzufferpore-Hajipore	28,125	124,972	96,847	58,258
Patna-Gya	21,968	51,793	29,825	15,405
Ranaghat-Bhagwangola	...	...	...	1,114
Narainganj-Dacca-Mymensingh	1,852	2,559	707	15,499
Assam-Behar	...	...	...	7,733
Bengal-Nagpur	...	...	...	2,777
	117,830	413,054	295,224	198,410
North-Western Provinces.				
Ghazipore-Dildarnagar	1,947	4,673	2,726	2,863
Cawnpore-Achneyra	24,439	92,931	68,492	41,106
Bareilly-Pilibhit	—487	899	1,386	4,693
Cawnpore-Kalpi-Jhansi	...	...	...	3,084
Jhansi-Manickpur	...	...	...	8,624
Umeria Colliery	193	1,572	1,379	188
Bilaspur-Etawah	...	...	...	575
Katni-Umeria Section, Bilaspur-Etawah Railway	...	...	...	1,922
	26,092	100,075	73,983	63,055
Punjab.				
Punjab Northern, Southern Section	84,282	266,504	182,222	187,037
Indus Valley	394,982	711,795	316,813	288,060
Amritsar-Pathankot	2,423	19,958	17,535	20,554
Punjab Northern, Northern Section	16,709	70,404	53,695	107,812
Rewari-Ferozepore	28,654	92,601	63,947	40,175
Sind-Sagar, Eastern Section	...	...	...	425
Sind-Sagar, Western Section	...	...	...	359
Ferozepore (Sutlej) Bridge and Tramway	...	...	...	492
	527,050	1,161,262	634,212	644,914
Bombay.				
Dhond and Manmad	20,427	87,710	67,283	40,845
Southern Mahratta	...	...	...	1,302
Sindh-Pishin, Southern Section	30,173	77,697	47,524	55,554
	50,600	165,407	114,807	97,701
Madras.				
Cuddapah-Nellore	...	...	...	3,908
Cuddapah-Nellore, Kadiri Extension Survey	...	...	...	119
Bellary-Kistna	...	...	...	10,764
Bellary-Kistna, Hindupur Extension Survey	...	...	...	69
Damalchera-Villupuram Survey	...	...	...	45
Total State Railways excluding East Indian and Eastern Bengal Railways	1,495,753	3,604,323	2,108,570	1,644,188
Deduct—transactions pertaining to . . Frontier Railways	46,882	148,101	101,219	172,927
. . Protective Railways	28,654	92,601	63,947	63,809
	1,420,217	3,363,621	1,943,404	1,407,452

SUBSIDIZED

Names of Railways.	Share of earnings credited to the State.	Charges.		
		Land.	Interest.	Total Charges.
	£	£	£	£
Rohilkhand-Kumaon	295	223	6,720	6,942
Bengal, North Western	...	16,059	...	16,059
Bengal Central	202	11,670	29,675	41,345
Tarkessur	...	5,798	...	5,798
Southern Mahratta	61	...	118,170	118,170
Subsidy payable to the Assam Railway and Trading Company	...	5,802	...	5,802
Total Subsidized Railways	558	39,551	154,565	194,116

in respect of RAILWAYS, for the year ended 31st March 1885.

UNDER EXPENDITURE HEADS.					NET LOSS OR GAIN TO THE GOVERNMENT.	
Annuities. England.	Payment to Companies on account of Surplus Profits.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.
£	£	£	£	£	£	£
...	...	—4,550	...	—4,550	4,550	...
67,483	26,413	...	3,522	183,460	...	101,135
389,764	146,421	1,985	5,070	1,106,668	114,927	...
1,156,124	258,661	699	14,163	3,214,136	300,261	...
521,991	...	40	8,270	954,422	...	237,457
325,684	...	8,275	8,603	652,764	...	135,131
553,302	...	559	8,492	1,267,403	...	137,407
202,892	...	48	6,281	493,925	...	70,151
3,217,240	431,495	7,056	54,401	7,868,228	...	261,543
1,512,329	191,299	...	...	3,546,607	763,762	...
61,579	...	...	...	289,498	164,383	...
1,573,908	191,299	...	...	3,836,105	928,145	...
} ...	...	...	...	1,103,893	203,098	...
...	...	...	...	55,160	...	18,327
...	...	...	...	1,472	...	1,472
...	...	...	...	8,410	...	8,410
...	...	...	...	18,275	...	18,275
...	...		...	1,187,210	156,614	...
...	...	...	...	120,960	15,279	...
...	...	...	...	73,738	...	5,916
...	...	...	...	194,698	9,363	
...	...	...	...	233,639	...	16,999
...	...	...	...	17,996	...	8,531
...	...	...	...	8,620	...	983
...	...	...	...	238,853	...	22,225
...	...	...	...	155,105	...	30,133
...	...	...	...	45,230	6,563	...
...	...	...	...	1,114	...	1,114
...	...	...	...	16,206	...	13,647
...	...	...	...	7,733	...	7,733
...	...	...	...	2,777	...	2,777
...	...	...	...	493,634	...	80,580
...	...	...	...	5,589	...	916
...	...	...	...	109,598	...	16,667
...	...	...	...	6,079	...	5,180
...	...	...	...	3,084	...	3,084
...	...	...	...	8,624	...	8,624
...	...	...	...	1,567	5	...
...	...	...	...	575	...	575
...		...	...	1,922	...	1,922
...	...	...	...	137,038	...	36,963
...	...	...	...	369,259	...	102,755
...	...	...	...	604,873	106,922	...
...	...	...	...	38,089	...	18,131
...	...	...	...	161,507	...	91,103
...	...	...	...	104,122	...	11,521
...	...	...	...	425	...	425
...	...	...	...	359	...	359
...	...	...	...	492	...	492
...	...	...	...	1,279,126	...	117,864
...	...	...	...	128	...	20,418
...	...	...	...	1,302	...	1,302
...	...	...	...	103,078	...	25,381
...	...	...	...	212,508	...	47,101
...	...	...	...	3,908	...	3,908
...	...	...	...	119	...	119
...	...	...	...	10,764	...	10,764
...	...	...	...	69	...	69
...	...	...	...	45	...	5
...	...	...	...	14,905	...	14,905
...	...	...	...	3,752,758	...	148,435
...	...	...	...	274,146	...	126,045
...	...	...	...	127,756	...	35,155
...	...	...	...	3,350,856	12,765	...

RAILWAYS.

NET LOSS OR GAIN TO THE STATE.	
Gain.	Loss.
£	£
...	6,647
...	16,059
...	41,143
...	5,798
...	118,109
...	5,802
...	193,558

No. 49A.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAYS and other COMPANIES to 31st March 1885, the NET REVENUE of the several COMPANIES to the 31st December 1884, appropriated towards the REPAYMENT of that amount, and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of exchange.

COMPANY.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1885.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1884, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda, and Central India Railway . .	8,432,836	32,370	8,465,206	5,472,801	2,992,405
Eastern Bengal Railway	2,926,375	18,150	2,944,525	2,802,373	142,152
Great Indian Peninsula Railway	23,996,347	423,371	24,419,718	18,254,374	6,165,344
Madras Railway	11,811,844	...	11,811,844	5,164,326	6,647,518
Oudh and Rohilkund Railway	3,900,113	43,286	3,943,399	1,973,941	1,969,458
Sind, Punjab, and Delhi Railway	11,034,713	53,523	11,088,236	4,334,769	6,753,467
South Indian Railway	3,225,634	6,132	3,231,766	1,491,277	1,740,489
TOTAL .	65,327,862	576,832	65,904,694	39,493,861	26,410,833

No. 49B.—DETAILED STATEMENT of CHARGES of the EAST INDIAN RAILWAY for INTEREST on DEBT and ANNUITY in PURCHASE of the RAILWAY, &C., for the Year ended 31st MARCH 1885.

	India.	England.	TOTAL.
INTEREST ON DEBT.			
EAST INDIAN RAILWAY.	£	£	£
Interest on East Indian Railway Debenture Stock . . .	...	66,125	66,125
Interest on India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity	...	199,936	199,936
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of East Indian Railway Annuity	582	...	582
Interest on India 3½ per cent. Stock issued in redemption of East Indian Railway Annuities and Debenture Stock . . .	...	59,152	59,152
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	1,695	1,695
Interest at 4½ per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	204,461	...	204,461
TOTAL .	205,043	326,908	531,951
ANNUITIES IN PURCHASE OF GUARANTEED RAILWAYS, &C.			
EAST INDIAN RAILWAY.			
Annuity from 1st October 1883 to 30th September 1884 . .	...	883,505	883,505
Contribution towards management	...	1,236	1,236
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	38,680	38,680
Interest in lieu of deferred Annuity	...	262,000	262,000
TOTAL .	...	1,185,421	1,185,421

No. 49C.—DETAILED STATEMENT of CHARGES of the EASTERN BENGAL RAILWAY for INTEREST on DEBT and ANNUITY in PURCHASE of the RAILWAY, &C., for the Year ended 31st MARCH 1885.

	India.	England.	TOTAL.
INTEREST ON DEBT.			
EASTERN BENGAL RAILWAY.	£	£	£
Interest on Railway Debentures and Debenture Stock . . .	...	24,431	24,431
Interest on India 4 per cent. Stock issued in redemption of portion of Annuity	...	—6	—6
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	1,993	1,993
Interest at 4 per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	39,257	...	39,257
TOTAL .	39,257	26,418	65,675
ANNUITIES IN PURCHASE OF GUARANTEED RAILWAYS, &C.			
EASTERN BENGAL RAILWAY.			
Annuity from 1st July to 30th September 1884	...	34,788	34,788
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	.	373	373
TOTAL .	...	35,161	35,161

No. 49D.—DETAILED ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year ended 31st March 1885.

	Amount.	Total.
	£	£
LAND.		
COMPENSATION FOR LAND TAKEN FOR THE FOLLOWING RAILWAYS		
Madras:		
Madras Railway	76	
South Indian Railway	111	187
Bombay:		
Great Indian Peninsula Railway	657	
Bombay, Baroda, and Central India Railway	1,985	2,642
Punjab:		
Sind, Punjab, and Delhi Railway	559	559
North-Western Provinces and Oudh:		
Oudh and Rohilkund Railway	8,338	8,338
Central Provinces:		
Great Indian Peninsula Railway	42	42
		11,768
Deduct—Sale Proceeds of Land, the original cost of which was treated as Charge under Compensation for Land for Guaranteed Railways:		
Madras Railway	36	
South Indian Railway	63	
Oudh and Rohilkund Railway	63	
East Indian Railway	4,550	4,712
TOTAL LAND . £		7,056
ESTABLISHMENT.		
Director General of Railways, Secretary to Government and Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances and Contingencies:		
India	14,135	
Madras	7,116	
Bombay	12,526	
Bengal	8,983	
Punjab	4,833	
Oudh	5,611	53,204
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
Madras	2,906	
Bombay	4,003	
Bengal	4,013	
Punjab	1,512	
Oudh	1,288	13,722
		66,926
Deduct—Bengal,—Amount of Supervision and Control Establishment for the Year 1884-85 written back charged to East Indian Railway		10,000
Deduct—Bombay,—Supervision charges of the Southern Mahratta Railway		2,525
TOTAL ESTABLISHMENT . £		54,401
GRAND TOTAL . £		61,457

No. 50.—ABSTRACT ACCOUNT of GROSS RECEIPTS from PRODUCTIVE PUBLIC WORKS, IRRIGATION and NAVIGATION, credited to IMPERIAL and PROVINCIAL SERVICES, respectively, in the Year ended 31st March 1885.

	ACTUAL RECEIPTS.											
	Water-rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-power.	Navigation Receipts.	Rents of Buildings.	Fines.	Miscellaneous and other Items.	GRAND TOTAL:
IMPERIAL.	£	£	£	£	£	£	£	£	£	£	£	£
PUNJAB.												
Western Jumna Canal	118,424	35,659	958	165	1,711	290	1,011	1,285	130	175	429	160,237
Bári Doáb Canal	93,918	...	1,458	...	3,616	11	5,472	...	361	111	474	105,421
Sirhind Canal	1,750	...	93	...	656	342	302	181	347	5	211	3,887
	214,092	35,659	2,509	165	5,983	643	6,785	1,466	838	291	1,114	269,545
DEDUCT—Share of Revenue of Sirhind Canal due to Native States	...	...	...	...	182	84	76	65	201	...	30	638
TOTAL PUNJAB £	214,092	35,659	2,509	165	5,801	559	6,709	1,401	637	291	1,084	268,907
MADRAS.												
Godávári Delta Project	...	...	...	...	264	967	...	8,256	28	...	86	9,601
Kistna Delta Project	...	...	...	273	36	559	...	2,230	64	...	138	3,300
Pennér Anicut Project	...	...	...	...	...	27	...	...	...	...	...	27
Cauvery Delta Project	...	...	...	...	326	528	...	...	23	...	32	909
Srivaikuntham Weir Project	...	...	...	9	...	52	...	...	18	...	16	95
Kurnool Canal	11,838	...	...	350	...	129	...	658	144	...	110	13,229
TOTAL MADRAS £	11,838	...	...	632	626	2,262	...	11,144	277	...	382	27,161
BOMBAY.												
Desert Canal	2,846	...	...	...	3	...	...	...	7	...	9	2,865
Begari Canal	3,398	...	...	...	21	...	...	...	...	...	37	3,456
Eastern Nara Works	70	...	...	...	133	...	...	...	...	...	1,601	1,804
Hathmati Canal	274	...	...	...	42	...	...	...	...	...	...	316
Lakh Canal	35	...	...	...	4	...	...	...	...	...	...	39
Kadva River Works	506	...	...	...	5	...	...	...	...	1	25	537
Krishna Canal	2,210	...	...	22	189	...	...	...	12	...	...	2,433
Panjhra River Works and Mookti Reservoir	1,648	...	1	...	23	...	...	...	...	...	6	1,678
Ekruk Tank	565	...	39	262	380	...	...	...	1	...	102	1,349
Mutha Storage Lake and Canal	6,385	...	22	7,267	79	...	...	...	7	...	309	14,069
TOTAL BOMBAY £	17,937	...	62	7,551	879	...	...	...	27	1	2,089	28,546
TOTAL IMPERIAL £	243,867	35,659	2,571	8,348	7,306	2,821	6,709	12,545	941	292	3,555	324,614
PROVINCIAL.												
BENGAL.												
Orissa Project	5,124	...	9	...	107	68	...	7,980	397	...	673	14,358
Midnapore Canal	11,681	...	...	...	3	1	...	12,875	71	2	1,163	25,796
Tidal Canal	...	...	...	...	61	133	...	4,138	18	...	1	4,351
Soane Canal	77,036	...	58	...	18	133	49	5,176	642	73	3,062	86,247
TOTAL BENGAL £	93,841	...	67	...	189	335	49	30,169	1,128	75	4,899	130,752

NORTH-WESTERN PROVINCES.												
Ganges Canal	248,373	31,619	333	13	6,282	...	2,412	1,183	68	692	687	291,662
Lower Ganges Canal	144,941	17,977	534	10	3,166	...	444	687	276	612	787	169,434
Agra Canal	62,158	14,183	109	....	1,726	...	170	578	24	61	181	79,190
Eastern Jumna Canal	72,829	2,142	6	...	3,410	...	729	45	18	165	30	79,374
TOTAL NORTH-WESTERN PROVINCES . £	528,301	65,921	982	23	14,584	...	3,755	2,493	386	1,530	1,685	619,660
TOTAL PROVINCIAL . £	622,142	65,921	1,049	23	14,773	335	3,804	32,662	1,514	1,605	6,584	750,412
GRAND TOTAL .	866,009	101,580	3,620	8,371	22,079	3,156	10,513	45,207	2,455	1,897	10,139	1,075,026

No. 51.—ABSTRACT of ACCOUNT WORKING EXPENSES and MAINTENANCE of PRODUCTIVE PUBLIC WORKS, for the Year ended 31st March 1885.

IRRIGATION AND NAVIGATION.

	PROVINCIAL.			IMPERIAL.				GRAND TOTAL.
	Bengal.	North-Western Provinces.	TOTAL PROVINCIAL.	Punjab.	Madras.	Bombay.	TOTAL IMPERIAL.	
	£	£	£	£	£	£	£	£
Working Expenses and Maintenance:—								
New Works	...	26,288	26,288	8,437	11,102	154	19,693	45,981
Repairs	70,887	79,929	150,816	49,341	49,786	19,130	118,257	269,073
Establishment	39,501	109,783	149,284	48,876	32,213	7,957	89,046	238,330
Tools and Plant	6,823	3,195	10,018	1,302	6,992	304	8,598	18,616
Profit and Loss	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...
Revenue Refunded	764	1,297	2,061	824	157	23	1,004	3,065
TOTAL . £	117,975	220,492	338,467	108,780	100,250	27,568	236,598	575,065
Deduct—Share of working expenses of Sirhind Canal from Native States, and outlay from Contributions	...	...	...	3,292	350	...	3,642	3,642
GRAND TOTAL . £	117,975	220,492	338,467	105,488	99,900	27,568	232,956	571,423

No. 51A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of PRODUCTIVE PUBLIC WORKS, IRRIGATION and NAVIGATION, charged to IMPERIAL and PROVINCIAL FUNDS, in the Year ended 31st March 1885.

	Expenditure during the Year.							Total Expenditure up to end of the Year.						
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Grand Total.
IMPERIAL.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
PUNJAB.														
Bári Doab Canal	1,918	25,109	19,080	974	...	208	47,289	31,618	465,841	505,643	12,587	89	3,106	1,018,884
Western Jumna Canal	2,351	15,442	25,448	321	...	615	44,177	21,122	642,317	568,480	8,293	282	1,132	1,241,626
Sirhind Canal	4,168	8,790	4,348	7	...	1	17,314	4,727	9,255	5,043	8	...	1	19,034
	8,437	49,341	48,876	1,302	...	824	108,780	57,467	1,117,413	1,079,166	20,888	371	4,239	2,279,544
DEDUCT—Share of Working Expenses of Sirhind Canal due from Native States	179	2,325	786	2	...	...	3,292	179	2,380	797	2	...	...	3,358
TOTAL PUNJAB . £	8,258	47,016	48,090	1,300	...	824	105,488	57,288	1,115,033	1,078,369	20,886	371	4,239	2,276,186
MADRAS.														
Godávárí Delta System	2,234	26,519	16,766	4,985	...	15	50,519	16,619	518,075	275,558	57,100	...	1,073	868,425*
Deduct—Outlay from Contributions	...	...	...	*43*	...	...	*43*							
Kistna Delta System	1,475	14,690	9,688	1,726	...	130	27,709	10,703	292,190	154,056	29,577	...	1,170	487,696*
Deduct—Outlay from Contributions	*14*	*4*	...	...	...	...	*18*							
Pennér Anicut System	341	333	729	*—1*	...	...	1,402	6,646	41,374	22,204	1,150	...	...	71,374*
Cauvery Delta System	3,182	*—3,906*	*—17*	*—170*	...	12	*—899*	25,939	456,588	146,971	11,714	...	15	641,227*
Deduct—Outlay from Contributions	*210*	*63*	...	*2*	...	...	*275*							
Sriváikuntham Anicut System	173	451	657	*—14*	...	...	1,267	3,213	22,957	10,852	639	...	12	37,673*
Deduct—Outlay from Contributions	*14*	...	...	...	...	...	*14*							
(*a*) Kurnool Canal	3,697	11,699	4,390	466	...	...	20,252	7,697	30,155	12,604	1,308	...	...	51,764
	11,102	49,786	32,213	6,992	...	157	100,250	70,817	1,361,339	622,245	101,488	...	2,270	2,158,159
Deduct—Outlay from Contributions	*238*	*67*	...	*.45*	...	...	*350*							
TOTAL MADRAS . £	10,864	49,719	32,213	6,947	...	157	99,900	70,817	1,361,339	622,245	101,488	...	2,270	2,158,159

(*a*) This Canal was purchased from the late Madras Irrigation and Canal Company.

* Approximate figures and subject to revision as, they include direct and indirect charges.

BOMBAY.															
Desert Canal	...	2,316	781	52	...	...	3,149	479	13,748	5,005	134	...	...	19,366
Begari Canal	...	4,468	1,335	32	...	...	5,835	3,674	100,356	22,807	498	...	...	127,335
Eastern Nara Works	...	4,416	2,001	65	...	6	6,488	2,670	113,563	48,754	1,348	...	6	166,341
Hathmati Canal	...	413	297	8	...	...	718	...	4,669	3,645	14	...	...	8,328
Panjhra River Works and Mookti Reservoir	154	483	211	7	...	16	871	359	2,116	1,149	7	...	40	3,671
Kádva River Works	...	281	253	29	...	...	563	15	3,058	2,288	76	...	19	5,456
Mutha Storage Lake and Canal	...	4,705	2,044	81	...	1	6,831	253	34,322	13,608	-465	...	36	47,754
Krishna Canal	...	688	477	2	...	...	1,167	66	13,455	11,062	122	...	5	24,710
Pravara River Works—Lakh Canal	...	132	99	8	...	...	239	62	4,838	3,079	79	...	3	8,061
Ekruk Tank	...	1,228	459	20	...	...	1,707	7	12,662	8,008	146	...	...	20,823
TOTAL BOMBAY £	154	19,130	7,957	304	...	23	27,568	7,585	302,787	119,405	1,959	...	109	431,845
PROVINCIAL.															
BENGAL.															
Orissa Project	...	20,314	9,735	1,517	...	7	31,573	164	242,402	115,608	14,212	64	290	372,740*
Midnapore Series	...	13,404	6,243	2,659	...	11	22,317	4,066	148,995	70,909	19,473	...	17	243,460
Tidal Canal	...	2,686	974	29	...	...	3,689	303	32,568	11,605	1,182	...	...	45,658
Soane Project	...	34,483	22,549	2,618	...	746	60,396	...	231,755	144,949	8,630	...	2,006	387,340
TOTAL BENGAL £	...	70,887	39,501	6,823	...	764	117,975	4,533	655,720	343,071	43,497	64	2,313	1,049,198
N.-W. PROVINCES.															
Ganges Canal	10,596	32,668	47,519	1,709	...	117	92,609	64,588	806,544	978,317	37,966	4,747	3,135	1,895,297
Lower Ganges Canal	11,302	29,782	39,860	1,161	...	49	82,154	29,372	281,130	330,030	5,032	...	402	645,966
Agra Canal	3,625	10,384	11,367	69	...	1,120	26,565	12,519	94,783	84,414	2,695	...	1,906	196,317
Eastern Jumna Canal	765	7,095	11,037	256	...	11	19,164	17,794	260,022	354,420	3,346	32	1,475	637,089
TOTAL NORTH-WESTERN PROVINCES £	26,288	79,929	109,783	3,195	...	1,297	220,492	124,273	1,442,479	1,747,181	49,039	4,779	6,918	3,374,669

* Excludes outlay in England.

No. 52.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of PRODUCTIVE WORKING EXPENSES, the INTEREST on the DEBT incurred in

PARTICULARS.	(a) Estimated cost of construction (excluding indirect charges).	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. During 1884-85 (pages 175 to 177).	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. To end of 1884-85.	REVENUE. Water-rates, &c. (for details see pages 106 and 107).	REVENUE. Collected with Land Revenue.	No. of Items.
BENGAL.	£	£	£	£	£	
Orissa Project	3,110,213	77,359	2,133,723	14,358	...	1
Midnapore Series	824,900	2,407	815,224	25,796	...	2
Tidal Canal	177,270	...	177,270	4,351	...	3
Soane Project	2,788,870	39,222	2,464,841	86,247	...	4
TOTAL £	6,901,253	118,988	5,591,058	130,752	...	5
NORTH-WESTERN PROVINCES.						
Ganges Canal	2,923,442	13,280	2,640,958	291,662	44,301	6
Lower Ganges Canal	2,772,451	70,886	2,545,012	169,434	20,783	7
Agra Canal	800,832	16,593	822,198	79,190	...	8
Eastern Jumna Canal	344,191	8,449	288,199	79,374	22,153	9
TOTAL £	6,840,916	109,208	6,296,367	619,660	87,237	10
PUNJAB.						
Western Jumna Canal	1,079,050	52,515	962,043	160,237	5,832	11
Bári Doab Canal	1,579,860	24,319	1,532,500	105,421	27,557	12
Sirhind Canal, British expenditure	2,102,882	61,991	1,941,439	3,249	...	13
Ditto Native State expenditure	1,243,730	51,359	1,121,039	638	...	14
Lower Sohag and Para	72,810	18,006	27,039	...	...	15
Chenab Canals	293,559	50,603	79,335	...	...	16
Sidhnai Canals	74,873	24,075	33,730	...	...	17
TOTAL £	6,446,764	282,868	5,697,125	269,545	33,389	18
MADRAS.						
Godávári Delta System	1,108,869	37,325	1,001,003	9,601	160,678	19
Kistna Delta System	1,389,978	46,509	667,892	3,300	101,609	20
Pennér Anicut System	161,279	—1	142,077	27	12,128	21
Cauvery Delta System	165,931	16,216	131,543	909	13,988	22
Srivaikuntham Weir Project	136,152	1,279	130,426	95	8,420	23
Sangam Project	289,644	61,681	196,712	...	...	24
Kurnool Canal	...	—6,925	1,756,246	13,229	—592	25
Barur Tank Project	32,000	4,960	16,245	...	...	26
TOTAL £	3,283,853	161,044	4,042,144	27,161	296,231	27
BOMBAY.						
Desert Canal	126,684	4,809	106,774	2,865	12,040	28
Bégari Canal	162,885	8,654	155,833	3,456	22,670	29
Eastern Nara Works	515,903	32,424	436,688	1,804	20,013	30
Hathmati Canal	49,470	...	49,093	316	...	31
Pravara River Works, Lakh Canal	37,519	...	34,650	39	...	32
Kádvá River Works	50,323	7,179	59,023	537	59	33
Krishna Canal	72,755	677	78,500	2,433	111	34
Lower Panjhra River Works, including Mookti Reservoir	34,589	...	40,893	1,678	486	35
Ekruk Tank	122,824	706	122,483	1,349	...	36
Mutha Storage Lake and Canal	605,324	6,930	579,841	14,069	...	37
Unherwah	34,543	17,268	17,715	...	...	38
TOTAL £	1,812,819	78,647	1,681,493	28,546	55,379	39
Stores and Reserve	...	...	89	...	...	40
GRAND TOTAL £	(b)24,041,875	(b)699,396	(b)22,187,237	(b)1,075,026	472,236	41

(a) The term *indirect charges* refers to Leave Allowances, Capitalization of Abatement of Land Revenue and Exchange. Interest is charged in a separate column. In the case of old works for which the estimates do not exist, the actual outlay by the British Government is taken as cost of construction. In cases where the charges for establishment, tools, and plant were omitted from the estimate, these have now been added.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS and the FINANCIAL RESULTS.

DURING 1884-85.				EXCLUDING INTERRST.					INCLUDING INTEREST.			
No. of Items.	Less Collection Charges in Civil Department.	TOTAL.	WORKING EXPENSES, 1884-85 (for details see pages 108 & 109).	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	Simple Interest at 4 per cent. on past Capital Outlay, plus ½ the Outlay of the Year.	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.
	£	£	£	£	£			£	£	£		
1	...	14,358	31,573	...	17,215	...	·87	83,802	...	101,017	...	4·73
2	...	25,796	22,317	3,479	...	·42	...	32,561	...	29,082	...	3·57
3	...	4,351	3,689	662	...	·37	...	7,091	...	6,429	...	3·62
4	...	86,247	60,396	25,851	...	1·05	...	97,809	...	71,958	...	2·91
5	...	130,752	117,975	12,777	...	·23	...	221,263	...	208,486	...	3·73
6	...	335,963	92,609	243,354	...	9·21	...	105,373	137,981	...	5·22	...
7	...	190,217	82,154	108,063	...	4·24	...	100,383	7,680	...	·30	...
8	...	79,190	26,565	52,625	...	6·40	...	32,556	20,069	...	·24	...
9	...	101,527	19,164	82,363	...	28·59	...	11,359	71,004	...	24·67	...
10	...	706,897	220,492	486,405	...	7·72	...	249,671	236,734	...	3·76	...
11	...	166,069	44,177	121,892	...	12·68	...	37,431	84,461	...	8·79	...
12	...	132,978	47,289	85,689	...	5·59	...	60,814	24,875	...	1·62	...
13	...	3,249	14,022	...	10,773	...	·55	76,418	...	87,191	...	4·49
14	...	638	3,292	...	2,654	...	·23	43,814	...	46,468	...	4·14
15	...	...	...	...	...	...	...	721	...	721	...	2·66
16	...	...	...	...	...	...	...	2,161	...	2,161	...	2·72
17	...	...	...	...	...	...	...	868	...	868	...	2·57
18	...	302,934	108,780	194,154	...	3·41	...	222,227	...	28,073	...	·49
19	...	170,279	50,476	119,803	...	11·86	...	39,294	80,509	...	8·04	...
20	...	104,909	27,691	77,218	...	11·56	...	25,785	51,433	...	7·70	...
21	..	12,155	1,402	10,753	...	7·56	...	5,683	5,070	...	3·57	...
22	...	14,897	—1,174	16,071	...	12·21	...	4,937	11,134	...	8·46	...
23	...	8,515	1,253	7,262	...	5·57	...	5,191	2,071	...	1·58	...
24	...	...	...	...	...	...	...	6,635	...	6,635	...	3·37
25	...	12,637	20,252	...	7,615	...	·43	70,388	...	78,003	...	4·44
26	...	...	...	...	...	...	...	551	...	551	...	3·33
27	...	323,392	99,900	223,492	...	5·52	...	158,464	65,028	...	1·60	...
28	1,206	13,699	3,149	10,550	..	9·88	...	4,175	6,375	...	5·97	...
29	2,284	23,842	5,835	18,007	...	11·55	...	6,060	11,947	...	7·66	...
30	2,133	19,684	6,488	13,196	...	3·02	...	16,819	...	3,623	...	·83
31	14	302	718	...	416	...	·84	1,964	...	2,380	...	4·83
32	2	37	239	...	202	...	·58	1,386	...	1,588	...	4·58
33	26	570	563	7	...	·01	...	2,217	...	2,210	...	3·74
34	190	2,354	1,167	1,187	...	1·51	...	3,127	...	1,940	...	2·47
35	199	1,965	871	1,094	...	2·67	...	1,636	...	542	...	1·08
36	48	1,301	1,707	...	406	...	·33	4,885	...	5,291	...	4·32
37	317	13,752	6,831	6,921	...	1·19	...	23,055	...	16,134	...	2·78
38	...	...	...	...	...	...	...	363	...	363	...	2·10
39	6,419	77,506	27,568	49,938	...	2·97	...	65,687	...	15,749	...	·93
40	...	...	...	...	...	...	...	4	...	4	...	...
41	6,419	(b) 1,540,843	(b) 571,423	(b) 969,420	...	4·36	...	(b) 873,502	(b) 95,918	...	·43	...

(b) Exclusive of figure for Sirhind Canal which concerns Native State.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section H.—Public Works not classed as Productive.

Revenue £1,037,585. Expenditure £6,478,160.

Major Head.		Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
State Railways, Capital Account.	53	Expenditure	114	...	...	195,091
State Railways	54A	Receipts on Revenue Account	114	...	258,042	...
	54B	Working and Maintenance	115	...	...	179,617
Subsidized Railways	55A	Receipts	115	...	497	...
	55B	Expenditure	115	...	...	75,946
	55C	Receipts and Expenditure on Southern Mahratta Ry.	115	...	33,244	151,353
Frontier Railways	56	Expenditure	115	...	...	138,700
Irrigation and Navigation.	57	Receipts	116	...	135,132	...
	58	General Abstract of Expenditure	121	...	...	745,541
	58A	Expenditure on Capital Account	124	...	...	...
	58B	Expenditure on Revenue Account	128	...	...	...
Military Works	...	Receipts (included in Account 60A, below)	132	...	40,415	...
	...	Abstract of Expenditure (included in Account 61, below).	135	...	...	948,415
		Details of Imperial Expenditure on—				
	59A	New Buildings	130	375,404	...	...
	59B	Repairs	131	305,398	...	...
Civil Buildings, Roads, and Services.	60A	Abstract of Receipts	132	...	570,255	...
	60B	Provincial and Local Receipts included in No. 60A.	134	522,614	...	...
	61	Abstract of Expenditure	135	...	...	4,043,497
		Details of Expenditure included in No. 61—				
		Imperial Expenditure—				...
	61A	New Buildings	138	197,348	...	...
	61B	Repairs to Buildings	139	45,631	...	...
	61C	New Roads	140	25,738	...	...
	61D	Repairs to Roads	140	35,449	...	...
	61E	Miscellaneous: New Works	141	13,273	...	...
	61F	Miscellaneous: Repairs	141	529	...	...
		Provincial Expenditure—				
	61G	New Buildings	142	467,613	...	...
	61H	Repairs to Buildings	142	141,350	...	...
	61I	New Roads	143	277,717	...	...
	61J	Repairs to Roads	143	430,064	...	...
	61K	Miscellaneous: New Works	144	67,021	...	...
	61L	Miscellaneous: Repairs	144	15,690	...	...
		Local Expenditure—				
	61M	New Buildings	145	36,827	...	...
	61N	Repairs to Buildings	145	21,768	...	...
	61O	New Roads	145	178,528	...	...
	61P	Repairs to Roads	146	212,590	...	...
	61Q	Miscellaneous: New Works	146	46,467	...	...
	61R	Miscellaneous: Repairs	146	12,057	...	...
		TOTAL REVENUE AND EXPENDITURE		...	1,037,585	6,478,160

NOTE.—For detailed account of Establishments, Tools and Plant, see Accounts Nos. 75 and 77, pages 178 and 184.

No. 53.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on STATE RAILWAYS from ORDINARY, IMPERIAL, AND PROVINCIAL FUNDS, for the Year ended 31st March 1885.

IMPERIAL.	£	£	£
Outlay from Ordinary Funds on other than Productive Public Works:—			
INDIA, GENERAL.			
Surplus Establishment and Miscellaneous Charges	3,092		
Director General's Establishments	14,135		
Port Store-keeper's and Stock Verifier's Establishment	7,582		
Store Buildings, Bombay	—90		
Store Plant	...		
		24,719	
CENTRAL PROVINCES.			
Wardha Coal Extension Survey	657	657	
ASSAM.			
Bengal-Assam Railway Survey	21,729	21,729	
BENGAL.			
Kawnia-Dhubri Survey	489		
Benares-Cuttack Survey	29,514		
		30,003	
PUNJAB.			
Ambala-Kalka-Simla Survey	1,094		
Sialkot-Jummu Railway Survey	346		
		1,440	
MADRAS.			
Tinnevelly-Quilon Survey	—637		
Vizagapatam-Raipore Survey	6,862		
		6,225	
BOMBAY.			
Godra-Rutlam Survey	1,964		
Bhavnagar-Gondal Railway (Land)	921		
		2,885	
TOTAL IMPERIAL . £			87,658
PROVINCIAL.			
ASSAM.			
Jorhat Railway	27,837		
Cheerapoonji-Companygunge Railway	21,011		
		48,848	
BURMAH.			
Bassein-Henzada Railway Survey	2,334		
		2,334	
BENGAL.			
Kawnia-Dhurla Railway	3,310		
Chittagong-Daoodkundy	—298		
Tarkessur Survey	—189		
Tirhoot Railway, Seetamaree Extension Survey	1,402		
Assam-Behar Survey	3,281		
Share of Administrative Charges	5,438		
Howrah-Ampta Railway	220		
		13,164	
NORTH-WESTERN PROVINCES AND OUDH.			
Benares-Rai Bareilly	448		
Lucknow-Sitapur-Kheri	38,518		
		38,966	
PUNJAB.			
Jullundur-Hoshiarpore Survey	45	45	
MADRAS.			
Vellore-Villupuram	—775		
Palghat-Dindigul Survey	621		
Registration of Road Traffic in connection with Railways in Madras	754		
		600	
BOMBAY.			
Provincial Surveys	3,476		
		3,476	
TOTAL PROVINCIAL . £			107,433
TOTAL IMPERIAL AND PROVINCIAL . £			195,091

No. 54A.—ABSTRACT ACCOUNT of GROSS RECEIPTS from ORDINARY PUBLIC WORKS, STATE RAILWAYS, credited to IMPERIAL and PROVINCIAL SERVICES in the Year ended 31st March 1885.

HEADS OF SERVICE.	IMPERIAL.					PROVINCIAL.			GRAND TOTAL.
	INDIA, GENERAL.	PUNJAB.			Total Imperial.	BENGAL.	ASSAM.	Total Provincial.	
	Bhopal.	Sindh-Pishin, Southern Section.	Punjab Northern, Northern Section.	Rewari-Ferozepore.		Kawnia-Dhurla.	Jorhat.		
Revenue Receipts.	£	£	£	£	£	£	£	£	£
Coaching	1,281	34,508	37,235	26,895	241,983	5,435	...	5,435	258,042
Goods		42,008	25,631	65,711		1,576	519	2,095	
Electric Telegraph		754	309	484		...	...	...	
Steam-boat Earnings		...	...	...		8,452	...	8,452	
Sundries		427	7,229	—2,794		33	...	33	
Suspense		...	...	2,305		180	—136	44	
GRAND TOTAL	1,281	77,697	70,404	92,601	241,983	15,676	383	16,059	258,042

No. 54B.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of ORDINARY PUBLIC WORKS, STATE RAILWAYS, for the Year ended 31st March 1885.

HEADS OF SERVICE.	IMPERIAL.					PROVINCIAL.			GRAND TOTAL.
	INDIA, GENERAL.	PUNJAB.			Total Imperial.	BENGAL.	ASSAM.	Total Provincial.	
	Bhopal.	Sindh-Pishin Southern Section.	Punjab Northern, Northern Section.	Rewari-Ferozepore.		Kawnia-Dhurla.	Jorhat.		
Working Expenses and Maintenance.	£	£	£	£	£	£	£	£	£
Maintenance	1,746	15,421	16,420	10,925	166,912	2,397	256	2,653	179,617
Working Expenses		32,103	37,275	51,902		9,675	663	10,338	
Suspense		...	...	1,120		—92	—194	—286	
GRAND TOTAL . £	1,746	47,524	53,695	63,947	166,912	11,980	725	12,705	179,617

No. 55A.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS.

IN ENGLAND.	£	£
INTEREST realised from investment of sums deposited by the Companies for fixed periods &c, taken in reduction of their debt on account of advances of interest—		
Bengal Central Railway	202	
Rohilkhund and Kumaon Railway	295	
TOTAL RECEIPTS . £		497

No: 55B.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS.

IN INDIA.	£	£	£
Bengal.			
Compensation for land taken up—			
Tarkessur Railway (Provincial)	5,798		
Bengal Central Railway	11,670		
N.-W. Provinces and Oudh.		17,468	
Bengal and North-Western Railway	16,059		
Rohilkhund-Kumaon Railway (Provincial)	222		
Assam.		16,281	
Subsidy payable to the Assam Railway and Trading Company (Provincial)	5,802		
		5,802	
TOTAL-INDIA			39,551
Interest advanced to— IN ENGLAND.			
Bengal Central Railway		29,675	
Rohilkhund-Kumaon Railway		6,720	
TOTAL ENGLAND			36,395
TOTAL SUBSIDIZED RAILWAYS . £			75,946

No. 55C.—ABSTRACT ACCOUNT of the RECEIPTS and CHARGES incurred for WORKING EXPENSES, INTEREST, &C., on the SOUTHERN MAHRATTA RAILWAY, for the Year ended 31st March 1885.

BOMBAY.	£
Receipts	33,244
Working Expenses	33,183
Interest on the Subscribed Capital of the Southern Mahratta Railway	118,170
	151,353

No. 56.—ABSTRACT ACCOUNT of EXPENDITURE on FRONTIER RAILWAYS.

	During the year.	To close of previous year.	Total to end of year.
	£	£	£
Punjab Northern State Railway, Northern Section	—7,106	2,698,860	2,691,754
Sindh-Pishin Railway, Northern Section	669,066	122,336	791,402
Sindh-Pishin Railway, Southern Section	—42,655	1,410,165	1,367,510
Ferozepore (Sutlej) Bridge and Tramway	24,584	...	24,584
Store-keeper for State Railways for Indian Charges incurred and value of stores appropriated for transfer or sale to other lines of Railway	2,960	5,369	8,329
Expenditure in England for stores purchased and remaining unappropriated	77,591	17,090	94,681
Sind-Sagar Railway, Western Section	17,946	...	17,946
Sind-Sagar Railway, Eastern Section	21,266	...	21,266
	(a)763,652	4,253,820	5,017,472
Deduct—Outlay included above previous to the year 1879-80—			
Punjab Northern Railway, Northern Section	...	38,744	38,744
Sindh-Pishin Railway, Southern Section			
Outlay chargeable to the grant for Productive Works	624,952	...	624,952
TOTAL FRONTIER RAILWAYS . £	138,700	4,215,076	4,353,776

(a) Of the total outlay £763,652 incurred, £624,952 is chargeable to the grant for Productive Public Works, *viz.*, Indian Outlay £562,337 and English Outlay £62,615.

No. 57.—ABSTRACT ACCOUNT of GROSS RECEIPTS from ORDINARY IRRIGATION and NAVIGATION and AGRICULTURAL WORKS credited to IMPERIAL and PROVINCIAL REVENUE and INCORPORATED LOCAL FUNDS in the Year ended 31st March 1885.

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous & other Items.	TOTAL.
IMPERIAL.	£	£	£	£	£	£	£	£	£	£	£	£
Works for which Capital and Revenue Accounts are kept:												
RAJPUTANA.												
Tanks in Todghur Sub-Collectorate	44	...	...	...	...	...	...	...	1	...	14	59
Tanks in Ajmere Sub-Collectorate	11	...	...	...	...	3	...	...	...	47	282	343
Tanks in Beawar Sub-Collectorate	24	...	...	...	...	...	...	...	2	1	103	130
Bheer Reservoir	67	...	...	...	...	...	...	...	1	...	2	70
Rajosie „	25	...	...	...	...	...	...	...	...	...	2	27
Bulad „	72	...	...	...	...	...	...	...	...	2	6	80
Jalea „	159	...	...	...	...	3	...	...	...	2	19	183
Ladpura „	36	...	...	...	...	...	...	...	...	...	21	57
Mukrera „	28	...		...	...	...	...	...	...	...	5	33
Chitar „	1	...	...	...	...	...	...	...	...	...	1	2
TOTAL RAJPUTANA £	467	...	...	...	...	6	...	...	4	52	455	984
PUNJAB.												
Lower Sutlej and Chenab Inundation Canals	18	...	...	...	539	123	...	...	13	20	37	750
Upper Sutlej Inundation Canals	1,187	...	...	...	130	363	...	...	29	...	68	1,747
Indus Inundation Canals	...	...	...	...	149	1,254	...	...	27	155	(a)5,244	6,829
Shahpur and Sahiwal Canals	1,633	...	...	...	...	2	17	...	...	...	...	1,652
TOTAL PUNJAB £	2,838	...	...	...	788	1,742	17	...	69	175	5,349	10,978
MADRAS.												
Chembrambakam Tank Project	...	...	...	...	...	2	...	...	...	...	...	2
Palar Anicut Project	...	...	...	...	...	85	...	...	...	...	3	88
Pelandorai Anicut	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL MADRAS £	...	...	...	...	...	87	...	...	...	...	3	90

BOMBAY.													
Sind:													
Alibhur Cutcherey Canal	28	...	...	...	1	...	...	...	...	...	...		29
Great Marak Canal	241	...	...	...	13	...	...	2	...	...	...		256
Fulaili Canal	1,750	...	...	...	132	...	...	65	...	...	238		2,185
Mehrabwah Canal	...	...	...	...	1	...	...	...	...	...	...		1
Surfrazwah Canal	79	...	...	...	12	...	...	...	...	...	7		98
Ghar Canal	193	...	...	...	138	...	...	...	37	...	306		674
Sukkur and Shadadpur Canal	14	...	...	...	9	...	...	...	13	...	23		59
Total Sind £	2,305	...	...	...	306	...	...	67	50	...	574		3,302
Dekkan and Gujurat:													
Gadikeri Tank	167	...	...	...	...	...	...	...	...	...	...		167
Dambal Tank	12	...	...	...	2	...	...	...	...	...	...		14
Ashti Tank	124	...	...	...	3	...	...	...	...	...	...		127
Koregaon Tank	19	...	...	...	...	...	...	...	...	...	...		19
Bhatodi Tank	382	...	...	...	4	...	...	...	...	..	47		433
Mhasvad Tank	...	...	...	...	...	...	...	...	13	...	91		104
Madag Tank	149	...	...	...	5	...	...	...	...	...	...		154
Hartala Tank	224	...	...	...	5	...	...	...	...	...	5		234
Medleri Tank	4	...	...	...	...	...	...	...	...	...	...		4
Mhuswa Tank	73	...	...	...	4	...	...	...	...	...	2		79
Jamda Canal	583	...	2	...	13	...	...	...	8	...	...		606
Ojhar Canal	545	...	...	...	...	...	...	...	2	...	10		557
Khari Cut	174	...	...	...	39	...	...	...	...	...	...		213
Kasardi Tank	13	...	...	...	1	...	...	...	...	...	12		26
Matoba Tank	362	...	...	...	7	...	...	...	...	...	...		369
Shirsuphal Tank	225	...	...	...	8	...	...	...	...	...	...		233
Chickli Canal	88	...	...	...	3	...	...	...	...	...	...		91
Upper Man River Works	186	...	...	...	10	...	...	...	...	...	...		196
Maini Tank	268	...	...	...	3	...	...	...	...	...	...		271
Rewari Canal	292	...	...	...	5	...	...	...	...	...	...		297
Yerla River Irrigation Works	262	...	...	...	42	...	...	...	1	...	...		305
Mavinkop Tank	...	...	...	...	...	...	...	...	...	...	...		...
Bhadalwadi Tank	94	...	...	...	4	...	...	...	...	...	...		98
Total Dekkan and Gujurat £	4,246	...	2	...	158	...	...	...	24	...	167		4,597
TOTAL BOMBAY £	6,551	...	2	...	464	...	...	67	74	...	741		7,899
Carried forward	9,856	...	2	...	1,252	1,835	17	67	147	227	6,548		19,951

(*a*) Inclusive of £5,234 silt clearance rate.

No. 57.—ABSTRACT ACCOUNT of GROSS RECEIPTS from ORDINARY IRRIGATION and NAVIGATION and AGRICULTURAL WORKS credited to IMPERIAL and PROVINCIAL REVENUE and INCORPORATED LOCAL FUNDS in the Year ended 31st March 1885—*continued.*

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward .	9,856	...	2	...	1,252	1,835	17	67	147	227	6,548	19,951
IRRIGATION AND NAVIGATION—*continued.*												
IMPERIAL—*continued.*												
Works for which only Revenue Accounts are kept:												
BOMBAY.												
Irrigation Works, Shikârpur Canals Division .	88	...	...	...	271	...	...	...	18	...	132	509
Irrigation Works, Ghar Division . . .	428	...	...	...	27	...	...	...	8	...	599	1,062
Irrigation Works, Karachi Collectorate . .	432	...	...	...	30	...	...	...	...	...	877	1,339
Irrigation Works, Hyderabad Canal Division .	1,035	...	...	...	109	...	...	1	...	...	63	1,208
Irrigation Works, Fulaili Division . . .	7	...	...	...	4	...	...	...	...	...	15	26
Irrigation Works, Sholapore and Kaladgi Division	14	...	...	...	...	...	...	...	...	...	2	16
Irrigation Works, Gujrat Division . . .	58	...	...	...	...	...	...	...	...	...	...	58
Irrigation Works, Belgaum and Dharwar Division	67	...	...	...	14	...	...	...	...	...	1	82
Irrigation Works, Khandeish Division . .	90	...	...	...	...	...	...	...	...	...	38	128
Irrigation Works, Poona Division . . .	66	...	...	...	...	...	...	...	...	...	...	66
TOTAL . £	2,285	...	...	...	455	...	...	1	26	...	1,727	4,494
PUNJAB.												
Muzuffergurh Canal . . . . . £	...	...	...	...	...	...	...	...	...	...	6	6
Works for which Capital and Revenue Accounts are not kept:												
Madras	...	...	...	...	491	625	...	...	30	...	165	1,311
TOTAL . £	...	...	...	...	491	625	...	...	30	...	165	1,311
TOTAL IMPERIAL . £	12,141	...	2	...	2,198	2,460	17	68	203	227	8,446	25,762

PROVINCIAL.													
Works for which Capital and Revenue Accounts are kept:													
NORTH-WESTERN PROVINCES.													
Doon Canals	2,490	379	204	...	24	...	2,269	...	...	1	5		5,372
Rohilkhund including Bijnore Canals	7,323	1,079	35	...	334	...	43	...	...	55	63		8,932
Bundelkhund Canals: Hamirpur Irrigation Works / Jhansi Irrigation Works	345	...	...	...	8	...	...	...	4	...	118		475
TOTAL NORTH-WESTERN PROVINCES . £	10,158	1,458	239	...	366	...	2,312	...	4	56	186		14,779
BENGAL.													
Calcutta and Eastern Canals	...	...	...	...	...	154	...	52,050	1,199	...	3,570		56,973
Sarun Scheme	840	...	...	...	...	48	...	...	30	...	16		934
TOTAL . £	840	...	...	...	...	202	...	52,050	1,229	...	3,586		57,907
MADRAS.													
Madras Water-Supply and Irrigation Extension Project	...	...	...	516	...	21	...	...	...	...	16		553
Buckingham Canal	...	...	...	...	...	65	...	4,489	22	...	142		4,718
TOTAL . £	...	...	...	516	...	86	...	4,489	22	...	158		5,271
Works for which Capital and Revenue Accounts are not kept:													
Bengal . Nuddea Rivers	...	...	...	...	...	...	...	19,498	30	2	16		19,546
Bengal . Eden Canal	...	...	...	...	...	5	...	...	...	...	42		47
British Burmah	...	...	...	...	...	...	...	3,129	9	...	4		3,142
Punjab	...	...	...	...	...	...	...	...	...	...	(a) 4,356		4,356
TOTAL . £	...	...	...	...	...	5	...	22,627	39	2	4,418		27,091
TOTAL PROVINCIAL . £	10,998	1,458	239	516	366	293	2,312	79,166	1,294	58	8,348		105,048
INCORPORATED LOCAL FUNDS.													
Works for which Capital and Revenue Accounts are not kept:													
Bengal	...	...	...	...	...	...	...	(a) 1,309	...	...	...		1,309
North-Western Provinces and Oudh	...	...	...	...	...	...	...	(a) 1,659	...	...	...		1,659
TOTAL INCORPORATED LOCAL . £	...	...	...	...	...	...	...	2,968	...	...	...		2,968
TOTAL IRRIGATION AND NAVIGATION . £	23,139	1,458	241	516	2,564	2,753	2,329	82,202	1,497	285	16,794		133,778
Carried forward . £	23,139	1,458	241	516	2,564	2,753	2,329	82,202	1,497	285	16,794		133,778

(a) Shown in Civil Department Accounts.

No. 57.—ABSTRACT ACCOUNT of GROSS RECEIPTS from ORDINARY IRRIGATION and NAVIGATION and AGRICULTURAL WORKS credited to IMPERIAL and PROVINCIAL REVENUE and INCORPORATED LOCAL FUNDS in the Year ended 31st March 1885—*continued.*

	ACTUAL RECEIPTS.											
	Water-rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward .	23,139	1,458	241	516	2,564	2,753	2,329	82,202	1,497	285	16,794	133,778
AGRICULTURAL.												
IMPERIAL.												
Works for which Capital and Revenue Accounts are not kept :												
Bengal	...	...	...	...	...	...	...	...	106	...	286	392
Madras	...	...	...	...	194	295	...	...	...	...	21	510
Bombay	...	...	...	...	1	...	...	...	...	...	28	29
TOTAL IMPERIAL £ .	...	...	...	...	195	295	...	...	106	...	335	931
PROVINCIAL.												
Works for which Capital and Revenue Accounts are kept :												
BRITISH BURMAH :												
Irrawaddy Embankments	...	...	...	...	...	...	...	...	112	...	29	141
Works for which Capital and Revenue Accounts are not kept :												
Bengal	...	...	...	...	...	...	...	...	37	...	245	282
TOTAL PROVINCIAL . £	...	...	...	...	...	...	...	...	149	...	274	423
TOTAL AGRICULTURAL . £	...	...	...	...	195	295	...	...	255	...	609	1,354
GRAND TOTAL . £	23,139	1,458	241	516	2,759	3,048	2,329	82,202	1,752	285	17,403	135,132

No. 58.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS on IRRIGATION and NAVIGATION and AGRICULTURAL WORKS, for the Year ended 31st March 1885.

	Imperial.							Provincial.						Local.				Grand Total.
	Rajputana.	Punjab.	Bengal.	N.-W. P. and Oudh.	Madras.	Bombay.	Total Imperial.	British Burmah.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Total Provincial.	N.-W. P. and Oudh.	British Burmah.	Bengal.	Total Local.	
IRRIGATION AND NAVIGATION WORKS.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Works for which Capital and Revenue Accounts are kept:																		
Capital Outlay:																		
New works—*see* page 124 .	281	...	363	...	1,004	13,151	14,799	...	18,073	2,771	...	15,880	36,724	...	...	...	...	51,523
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment . . .	70	...	84	...	228	3,480	3,862	...	4,157	1,162	...	10,947	16,266	...	...	...	...	20,128
Tools and Plant . . .	*—26*	...	...	..	...	260	234	...	3,165	250	...	1,879	5,294	...	...	...	...	5,528
Profit and Loss . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	*—84*	*—106*	...	...	...	...	*—190*	...	*—5,092*	*—913*	...	...	*—6,005*	...	...	...	...	*—6,195*
	241	*—106*	447	...	1,232	16,891	18,705	...	20,303	3,270	...	28,706	52,279	...	...	...	...	70,984
Less Receipts on Capital Account.	...	*306*	*120*	...	...	*64*	*490*	...	*137*	...	...	...	*137*	...	...	...	...	*627*
NET TOTAL . £	241	*—412*	327	...	1,232	16,827	18,215	...	20,166	3,270	...	28,706	52,142	...	...	...	...	70,357
Revenue Outlay:																		
New Works—*see* page 128 .	37	4,289	...	...	407	3,288	8,021	...	7,857	3,816	...	*—4*	11,669	...	...	...	...	19,690
Repairs	1,899	21,936	...	...	4,331	30,856	59,022	...	11,924	3,806	...	11,767	27,497	...	...	...	...	86,519
Establishment . . .	919	19,229	...	...	1,073	8,922	30,143	...	9,762	(a)8,218	...	3,224	21,204	...	...	...	...	51,347
Tools and Plant . . .	114	152	...	...	*—21*	120	365	...	771	146	...	782	1,699	...	...	...	...	2,064
Profit and Loss . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded . .	...	61	...	...	...	31	92	...	...	2	...	23	25	...	...	...	...	117
TOTAL . £	2,969	45,667	...	...	5,790	43,217	97,643	...	30,314	(a)15,988	...	15,792	62,094	...	...	...	...	159,737
Works for which only Revenue Accounts are kept:																		
Revenue Outlay:																		
New works . . .	...	120	...	...	...	12,442	12,562	...	...	...	...	...	...	...	...	...	...	12,562
Repairs	...	336	...	...	...	49,756	50,092	...	...	...	...	.	...	...	...	...	...	50,092
Establishment . . .	...	4,704	...	...	...	23,338	28,042	...	...	...	...	...	..	...	...	...	...	28,042
Tools and Plant . . .	...	136	...	...	...	373	509	...	...	...	...	...	...	...	...	...	...	509
Suspense	...	*—21*	...	...	...	...	*—21*	...	...	...	...	...	...	...	...	...	...	*—21*
Revenue refunded . .	...	...	...	...	...	27	27	...	...	...	...	...	...	...	...	...	...	27
TOTAL . £	...	5,275	...	...	...	85,936	91,211	...	...	...	...	...	...	...	...	...	...	91,211
Carried forward . £	3,210	50,530	327	...	7,022	145,980	207,069	...	50,480	19,258	...	44,498	114,236	...	...	...	...	321,305

(a). Includes £44 Outlay by Civil Officers for collection of Owner's rates.

No. 58.—Abstract Account of Ordinary Expenditure from Imperial, Provincial, and Incorporated Local Funds on Irrigation and Navigation and Agricultural Works, for the Year ended 31st March 1885—*continued.*

	Imperial.							Provincial.						Local.				Grand Total.
	Rajputana.	Punjab.	Bengal.	N.-W.P. and Oudh.	Madras.	Bombay.	Total Imperial.	British Burmah.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Total Provincial.	N.-W. P. and Oudh.	British Burmah.	Bengal.	Total Local.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward	3,210	50,530	327	...	7,022	145,980	207,069	...	50,480	19,258	...	44,498	114,236	...	...	...	...	321,305
IRRIGATION AND NAVIGATION—*continued.*																		
Works for which neither Capital nor Revenue Accounts are kept:																		
New Works	109	...	...	...	26,471	...	26,580	1,428	2,950	...	212	...	4,590	...	...	...	...	31,170
Repairs	...	...	...	...	116,324	...	116,324	1,973	7,661	...	...	...	9,634	..	65	...	65	126,023
Establishment	519	...	...	...	48,953	...	49,472	997	4,518	...	1,647	...	7,162	...	...	...	...	56,634
Tools and Plant	13	...	...	...	2,190	...	2,203	1,151	175	...	204	...	1,530	...	...	...	...	3,733
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	22	...	...	...	...	...	22	*—372*	*—156*	...	...	...	*—528*	...	...	...	...	*—506*
Revenue refunded	...	...	...	...	22	...	22	...	...	...	...	...	...	...	...	...	...	22
Unclassified expenditure by Civil Department	...	...	...	...	...	...	...	...	...	...	1,535	...	1,535	402	...	41	443	1,978
TOTAL £	663	...	...	...	193,960	...	194,623	5,177	15,148	...	3,59	...	23,923	402	65	41	508	219,054
TOTAL IRRIGATION AND NAVIGATION £	3,873	50,530	327	...	200,982	145,980	401,692	5,177	65,628	19,258	3,598	44,498	138,159	402	65	41	508	540,359
AGRICULTURAL.																		
Works for which Capital and Revenue Accounts are kept:																		
Capital Outlay:																		
Works—see page 127	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...
Less Receipts on Capital Account	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
NET TOTAL £	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue Outlay:																		
Works—*see* page 129	...	...	...	...	...	...	...	3,096	...	...	...	...	3,096	...	...	...	...	3,096
Repairs	...	...	...	...	...	...	...	3,453	...	...	...	...	3,453	...	...	...	...	3,453
Establishment	..	...	...	...	...	...	...	1,191	...	...	...	...	1,191	...	...	...	...	1,191
Tools and Plant	...	...	...	...	...	...	...	*—3*	...	...	...	...	*—3*	...	...	...	...	*—3*

Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL £	...	...	...	...	...	...	...	20,591	...	...	...	...	20,591	...	...	...	...	...	20,591
	...	...	...	...	...	...	...	28,328	...	...	...	...	28,328	...	...	...	...	...	28,328
Works for which only Revenue Accounts are kept:																			
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL £	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Works for which neither Capital nor Revenue Accounts are kept:																			
Works	...	504	20,972	...	13,719	2,614	37,809	26,803	2,537	2,515	...	...	31,855	...	366	...	366	70,030
Repairs	...	43	34,293	501	19,773	4,916	59,526	2,536	11,716	562	...	...	14,814	549	18	...	567	74,907
Establishment	...	62	11,867	115	7,581	2,565	22,190	5,264	1,879	274	...	...	7,417	126	66	...	192	29,799
Tools and Plant	...	12	1,139	...	327	16	1,494	60	110	...	...	...	170	8	5	...	13	1,677
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	769	...	..	—188	581	...	—253	...	...	...	—253	...	...	...	...	328
Revenue refunded	...	...	...	...	113	..	113	...	...	...	...	...	...	...	...	...	...	113
TOTAL £	...	621	69,040	616	41,513	9,923	121,713	34,663	15,989	3,351	...	...	54,003	683	455	...	1,138	176,854
TOTAL AGRICULTURAL £	...	621	69,040	616	41,513	9,923	121,713	62,991	15,989	3,351	...	...	82,331	683	455	...	1,138	205,182
GRAND TOTAL £	3,873	51,151	69,367	616	242,495	155,903	523,405	68,168	81,617	22,609	3,598	44,498	220,490	1,085	520	41	1,646	745,541
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received and other items charged off in England	...	...	...	...	65	...	65	...	...	...	...	...	...	...	...	...	...	65
NET OUTLAY IN INDIA £	3,873	51,151	69,367	616	242,430	155,903	523,340	68,168	81,617	22,609	3,598	44,498	220,490	1,085	520	41	1,646	745,476
IN ENGLAND:																			
Stores for India, Madras																			65
																			745,541

No. 58A.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, ORDINARY, against CAPITAL ACCOUNT of ORDINARY, IRRIGATION and NAVIGATION and AGRICULTURAL WORKS, for the year ended 31st March 1885.

IRRIGATION AND NAVIGATION.	EXPENDITURE DURING YEAR.										TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	DEDUCT Receipts on Capital Account.	DEDUCT Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same Account.	DEDUCT TOTAL.	NET TOTAL.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	NET TOTAL.
Works for which Capital and Revenue Accounts are kept.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
RAJPUTANA. *Imperial.*																		
Tanks in Ajmere Sub-Collectorate	285	...	71	4	...	...	...	...	...	360	41,226	...	1,216	137	...	...	...	42,579
Tanks in Beawar Sub-Collectorate	...	...	...	...	...	...	...	...	...	...	16,931	...	300	42	...	...	...	17,273
Tanks in Todghur Sub-Collectorate	...	...	...	...	...	...	...	...	...	...	10,471	...	564	104	...	...	...	11,139
Bheer Reservoir	...	...	...	...	...	...	...	...	...	...	14,598	...	4,551	740	355	...	66	20,178
Jalea Feeder Reservoir	...	...	...	...	...	...	...	...	...	...	21,087	...	6,070	1,011	...	...	20	28,148
Bulad Reservoir	...	...	...	...	...	...	...	...	...	...	6,148	...	2,452	239	...	...	18	8,821
Muckrera Reservoir	...	...	...	...	...	...	...	84	84	—84	6,283	...	1,571	188	...	189	...	8,231
Ladpura Reservoir	...	...	...	...	...	...	...	...	...	...	4,623	...	1,206	87	...	...	...	5,916
Rajosee Reservoir	...	...	...	...	...	...	...	...	...	...	3,021	...	755	106	...	...	32	3,850
Chitar Project	—4	...	—1	—30	...	...	...	...	...	—35	1,970	...	492	30	...	...	1	2,491
TOTAL RAJPUTANA £	281	...	70	—26	...	...	...	84	84	241	126,358	...	19,177	2,684	355	189	137	148,626
BENGAL. *Provincial.*																		
Calcutta and Eastern Canals	—571	...	—131	2,404	...	...	...	782	782	920	(a)447,377	...	36,983	34,502	85	1,217	...	520,164
Joojooty Project	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sarun Project	99	...	23	37	...	...	...	...	...	159	47,678	...	16,372	2,561	...	...	50	66,561
Orissa Coast Canal	18,545	...	4,265	724	...	...	137	4,310	4,447	19,087	170,124	...	36,409	10,861	...	6,600	140	223,854
Imperial.																		
Damoodah Scheme	363	...	84	...	...	...	120	...	120	327	9,063	...	9,486	710	...	...	3,665	15,594
Tirhoot Project	...	...	...	...	...	...	...	...	...	...	9,073	...	43,402	684	...	...	16	53,143
Hooghly Project	...	...	...	...	...	...	...	...	...	...	12,209	...	1,493	638	...	...	97	14,243
	18,436	...	4,241	3,165	...	...	257	5,092	5,349	20,493	695,524	...	144,145	49,956	85	7,817	3,968	893,559
Deduct—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	850	...	15	...	...	...	...	865
TOTAL BENGAL £	18,436	...	4,241	3,165	...	...	257	5,092	5,349	20,493	694,674	...	144,130	49,956	85	7,817	3,968	892,694
N.-W. PROVINCES. *Provincial.*																		
Doon Canals	...	...	...	...	...	...	...	49	49	—49	57,297	...	4,586	415	...	14	105	62,207
Rohilkhund Canals (Paha Water-course, Kailas do., Baigul do., Kitcha do.)	1,683	...	387	250	...	...	...	754	754	1,566	117,417	...	35,885	3,643	...	1,235	836	157,344
Sardah Canals	225	...	14	...	...	...	...	...	...	239	(b)4,473	...	156	...	...	...	...	4,629
Cawnpur Extension Survey Division, Lower Ganges Canal	839	...	759	...	...	...	...	110	110	1,488	1,826	...	3,426	...	...	...	...	5,252

Bundelkhund Irrigation Works.	Hamirpur Irrigation Works	...	...	...	...	...	...	...	...	...	...	96	...	3	...	...	...	...	99
	Jhansi Irrigation Works	...	...	...	...	...	...	...	...	...	...	7,223	...	166	...	...	...	...	7,389
Bundelkhund Irrigation Survey		24	...	2	...	...	...	...	...	...	26	988	...	13,929	70	...	...	*73*	14,914
TOTAL N.-W. PROVINCES	£	2,771	...	1,162	250	...	...	...	*913*	*913*	3,270	189,320	...	58,151	4,128	...	1,249	*1,014*	251,834
PUNJAB.																			
Imperial.																			
Madhopore Workshops		...	...	...	...	...	...	*306*	...	*306*	*—306*	25,590	...	41,329	...	...	...	*21,202*	45,717
Upper Sutlej Inundation Canals		...	...	...	...	...	...	...	*114*	*114*	*—114*	44,523	...	6,280	1,315	...	...	*8*	52,110
Lower Sutlej Inundation Canals		...	...	...	...	...	16	...	...	16	...	9,610	...	1,084	62	...	101	...	10,857
Indus Inundation Canals		...	...	...	...	...	...	...	*8*	*8*	*—8*	66,365	...	8,721	67	...	...	*6,362*	68,791
Shahpur and Sahiwal Canals		...	...	...	...	...	...	...	...	...	...	3,764	...	123	...	...	...	...	3,887
Abdool Rahman Khan's Canal		...	...	...	...	...	...	...	...	...	...	3,334	...	176	...	...	...	...	3,510
Derajat Canals Special Survey		...	...	...	...	...	...	...	...	...	...	929	...	29,676	174	...	...	*24*	30,755
Lower Bári Doáb Special Survey		...	...	..	...	...	...	...	...	...	...	2,802	...	40,866	444	...	...	*23*	44,089
TOTAL PUNJAB	£	...	...	...	...	...	16	*306*	*122*	*428*	*—412*	156,917	...	128,255	2,062	...	101	*27,619*	259,716
MADRAS.																			
Imperial.																			
Pelandorai Anicut System		294	...	64		...	...	...	...	...	358	29,121	...	6,546	444	...	...	*80*	36,031
Chembrambakam Tank Project		...	...	...	...	...	...	...	...	...	...	49,180	...	12,454	820	...	...	*12*	62,442
Perryar Project		...	...	...	...	...	...	...	...	...	...	3,695	...	4,272	...	...	...	...	7,967
Palur Anicut Project		710	...	164	...	...	...	...	...	...	874	123,611	...	33,476	2,987	...	...	...	160,074
TOTAL	£	1,004	...	228	...	...	...	...	...	...	1,232	205,607	...	56,748	4,251	...	...	*92*	266,514
PROVINCIAL.																			
Buckingham Canal		15,041	...	5,693	1,509	...	...	...	...	...	22,243	402,067	...	104,721	11,869	...	...	...	518,657
Madras Water-supply and I. E. Project		471	...	107	...	...	...	...	...	...	578	129,780	...	21,255	665	...	...	*117*	151,583
Gangam—Gopalpur Canal		99	...	1,590	222	...	...	...	...	...	1,911	99	...	1,590	222	...	...	...	1,911
Lower Coleroon Project		33	...	874	124	...	...	...	...	...	1,031	33	...	874	124	...	...	...	1,031
Surveys		236	...	2,683	24	...	...	...	...	...	2,943	236	...	2,683	24	...	...	...	2,943
TOTAL MADRAS	£	15,880	...	10,947	1,879	...	...	...	...	...	28,706	532,215	...	131,123	12,904	...	...	*117*	676,125
BOMBAY.																			
Imperial.																			
Dekhan and Gujarat.																			
Sabarmati Project Survey		...	...	...	...	...	...	...	...	...	...	505	...	3,029	...	...	...	...	3,534
Bhatodi Tank		—1	...	...	...	...	...	...	...	...	—1	27,179	...	6,961	931	...	...	*69*	35,002
Madag Tank		18	...	15	...	...	...	...	...	...	33	12,621	...	3,174	282	...	...	*1*	16,076
Mavinkop Tank		...	...	...	...	...	...	...	...	...	...	2,167	...	576	32	...	...	*14*	2,761
Kalala Nulla		25	...	6	...	...	...	...	...	...	31	2,351	...	728	3	...	...	...	3,082
Gokak Canal (Second Section)		274	...	409	...	...	...	...	...	...	683	8,143	...	6,264	1,415	...	...	...	15,822
Dambal Tank		64	...	15	...	...	...	...	...	...	79	4,905	...	1,074	88	...	...	*6*	6,061
Medleri Tank		536	...	132	5	...	...	...	...	...	673	5,694	...	1,406	115	...	...	...	7,215
Muchkundi Tank		300	...	10	...	...	...	...	...	...	310	11,006	...	2,604	233	...	...	*6*	13,837
Gaddikeri Tank		...	...	...	...	...	...	...	...	...	...	702	...	176	14	...	...	...	892
Khari Cut		802	...	196	2	...	...	...	...	...	1,000	10,451	...	2,437	188	...	...	*18*	13,058
Carried forward	£	2,018	...	783	7	...	...	...	...	..	2,808	85,724	...	28,429	3,301	...	...	*114*	117,340

(*a*) Includes £249,101 being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.
(*b*) The whole expenditure is shown under works in accordance with instructions issued by North-Western Provinces Government.

No. 58A.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, ORDINARY, against CAPITAL ACCOUNT OF IRRIGATION and NAVIGATION and AGRICULTURAL WORKS, for the Year ended 31st March 1885—*continued.*

	Expenditure during Year.										Total Expenditure to end of Year.							
							Deduct											
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of Payments on the same Account.	Total.	Net Total.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Bombay—*continued.*																		
Brought forward	2,018	...	783	7	...	...	...	...	...	2,808	85,724	...	28,429	3,301	...	...	*114*	117,340
Dekhan and Gujarat—contd.																		
Chankapur Reservoir	...	...	...	...	...	...	...	...	...	...	1,681	...	1,240	511	...	...	...	3,432
Hartala Tank	...	..	...	...	...	...	...	...	...	...	3,342	...	1,194	258	...	...	...	4,794
Jamda Canal	434	...	84	...	...	...	...	...	...	518	76,908	...	18,642	1,213	...	...	*2*	96,761
Mhuswa Tank	471	...	116	4	...	...	...	...	...	591	10,071	...	2,625	110	...	...	*1*	12,805
Bhokar Tank Survey	...	...	...	...	...	...	...	...	...	...	174	...	849	...	...	...	...	1,023
Pravara River Works—Ojhar Canal	77	...	15	10	...	...	...	...	...	102	22,126	...	7,241	433	...	...	*14*	29,786
Wadali Canal	...	...	...	...	...	...	...	...	...	...	2,001	...	510	160	...	...	...	2,671
Kasardi Tank	...	....	...	....	...	...	...	...	...	...	3,143	...	850	88	...	...	...	4,081
Matoba Tank	27	...	12	...	...	...	...	...	...	39	14,728	...	3,467	294	...	...	*1*	18,488
Shirsuphal Tank	159	...	65	...	...	...	...	...	...	224	15,147	...	3,251	286	...	...	...	18,684
Bhadalwadi Tank	91	...	38	...	...	...	...	...	...	129	14,595	...	4,664	261	...	...	...	19,520
Chickli Canal	...	...	...	...	-	...	...	...	...	...	3,999	...	1,361	21	...	...	...	5,381
Maini Tank	109	...	23	...	...	...	...	...	...	132	24,098	...	9,084	322	...	...	*54*	33,450
(*a*) Yerla River Irrigation Works	1,490	...	366	1	...	...	...	...	...	1,857	48,705	...	9,589	661	...	...	*237*	58,718
Rewari Canal	11	...	3	...	...	...	...	...	...	14	4,157	...	711	1	...	...	...	4,869
Newree Tank	...	...	...	...	...	...	...	...	...	...	134	...	49	548	...	...	...	731
Ashti Tank	3,125	...	800	—*165*	...	...	...	...	...	3,760	57,921	...	13,710	770	...	...	*539*	71,862
Koregaon Tank	367	...	95	11	...	...	...	...	...	473	1,955	...	419	17	...	...	...	2,391
Pangaon Tank	20	...	5	...	...	...	*64*	...	*64*	—*39*	5,106	...	2,631	1,110	...	...	*459*	8,388
(*b*) Upper Mán River Works	810	...	204	9	...	...	...	...	...	1,023	27,096	...	7,472	594	...	...	*24*	35,138
Nilgund Tank	...	...	...	...	...	...	...	...	...	...	689	...	170	13	...	...	...	872
Asundi Tank	359	...	87	10	...	...	...	...	...	456	4,725	...	1,053	106	...	...	...	5,884
Parsul Tank	1,440	...	355	345	...	...	...	...	...	2,140	6,062	...	1,348	682	...	...	...	(*c*) 8,092
Total	11,008	...	3,051	232	...	...	*64*	...	*64*	14,227	434,287	...	120,559	11,760	...	...	*1,445*	565,161
Deduct—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	1,997	...	1,065	...	...	...	...	3,062
Total Dekhan and Gujarat £	11,008	...	3,051	232	...	...	*64*	...	*64*	14,227	432,290	...	119,494	11,760	...	...	*1,445*	562,099

Sindh.																			
Alibhur Kachari Canal	...	...	...	...	...	...	...	...	...	...	1,963	...	355	2	...	...	...	2,320
Fulaili Canal	...	...	...	...	...	...	...	...	...	...	77,169	...	15,791	65	...	...	2	93,023
Great Marak Canal	...	...	...	...	...	...	...	...	...	...	15,952	...	3,272	144	...	...	8	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	...	...	...	10,343	...	1,510	3	...	...	...	11,856
Rohri and Hyderabad Canal Survey	...	...	...	...	...	...	...	...	...	...	94	...	7,516	67	...	...	...	7,677
Eastern Delta Survey	...	...	...	...	...	...	...	...	...	...	177	...	1,669	17	...	...	...	1,863
Mehrabwáh	31	...	7	...	...	...	...	...	...	38	5,280	...	1,320	2	...	...	...	6,602
Ghar Canal	...	...	...	...	...	...	...	...	...	...	33,824	...	7,555	175	...	...	...	41,554
Jambro Canal	...	...	...	...	...	...	...	...	...	...	432	...	3,391	...	...	...	6	3,817
Sukkur and Shadadpur Canal	2,112	...	422	28	...	...	...	...	...	2,562	110,801	...	20,506	1,333	...	...	16	132,624
TOTAL	2,143	...	429	28	...	...	...	...	...	2,600	256,035	...	62,885	1,808	...	...	32	320,696
Deduct—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	2,660	...	259	...	...	...	...	2,919
Total Sindh . £	2,143	...	429	28	...	...	...	...	...	2,600	253,375	...	62,626	1,808	...	...	32	317,777
TOTAL BOMBAY . £	13,151	...	3,480	260	...	...	64	...	64	16,827	685,665	...	182,120	13,568	...	...	1,477	879,876
AGRICULTURAL.																			
BRITISH BURMAH.																			
Irrawaddy Embankment Scheme	...	..	...	...	...	...	...	...	...	...	257,287	...	48,120	2,139	5	...	419	307,132
TOTAL BRITISH BURMAH . £	...	...	...	...	...	...	...	...	...	...	257,287	...	48,120	2,139	5	...	419	307,132

The Capital and Revenue Accounts of the Ramree Embankment and of the Reclamation of the Thatone and Maobin Plains have been discontinued, under orders of the Chief Commissioner, British Burmah.

(*a*) Includes Yerla Canal and Nehr Tank.

(*b*) Includes Gundowli Canal and Pingli Tank.

(*c*) Outlay on account of surveying and gauging charges debited in previous years to Agricultural Works for which Capital and Revenue Accounts are not kept, has now been included in the Capital Account of this canal.

H.—Pub. Wks. not Prod.

No. 58B.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL AND PROVINCIAL FUNDS, ORDINARY, against REVENUE ACCOUNT of IRRIGATION and NAVIGATION and AGRICULTURAL WORKS for which CAPITAL AND REVENUE ACCOUNTS are kept, for the year ended 31st March 1885.

IRRIGATION AND NAVIGATION. Works for which Capital and Revenue Accounts are kept.	Expenditure during Year.								Total Expenditure to end of Year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
IMPERIAL.																
Rajputana.																
Muckrera Reservoir	...	...	12	...	...	...	...	12	...	48	51	...	...	1	...	100
Ladpura „	...	13	25	1	...	...	...	39	225	185	314	3	...	...	...	727
Jalea „	13	85	79	5	...	...	...	182	70	571	497	18	...	1	...	1,157
Bheer „	2	24	37	2	...	...	...	65	201	396	571	14	...	3	...	1,185
Bulad „	...	70	59	3	...	...	...	132	5	851	633	22	...	31	...	1,542
Rajosie „	...	10	25	...	...	...	...	35	33	152	264	5	...	...	...	454
Tanks in Ajmere Sub-Collectorate	...	976	382	52	...	...	...	1,410	1,265	9,931	10,752	317	...	...	...	22,265
„ in Beawar Sub-Collectorate	1	448	177	30	...	...	...	656	498	20,101	15,790	425	...	...	...	36,814
„ in Todghur Sub-Collectorate	...	218	87	17	...	...	...	322	1,293	6,976	7,911	192	...	...	...	16,372
Chitar Tank	21	55	36	4	...	...	...	116	21	55	36	4	...	...	...	116
Total Rajputana £	37	1,899	919	114	...	...	...	2,969	3,611	39,266	36,819	1,000	...	36	...	80,732
Bengal.																
PROVINCIAL.																
Sarun Project	...	1,998	460	37	...	...	...	2,495	...	10,871	2,500	—752	...	...	...	12,619
Calcutta and Eastern Canals	7,857	9,926	9,302	734	...	...	...	27,819	222,121*a*	253,386	187,779	1,628	...	...	...	664,914
Total Bengal	7,857	11,924	9,762	771	...	...	...	30,314	222,121	264,257	190,279	876	...	...	...	677,533
Punjab.																
IMPERIAL.																
Upper Sutlej Inundation Canals	...	6,846	4,143	60	...	...	...	11,049	9,573	125,524	97,359	1,559	38	255	...	234,308
Lower Sutlej and Chenab Inundation Canals	1,600	32,230	7,355	38	...	10	...	41,233	16,089	401,966	121,695	835	75	17	...	540,677
Indus Inundation Canal	3,541	12,983	7,610	54	...	4	...	24,192	21,992	266,137	136,284	2,202	71	12	...	426,698
Shahpur and Sahiwal Canals	...	900	121	...	...	47	...	1,068	...	9,199	1,038	2	...	47	...	10,286
Madhopore Workshops	...	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
	5,141	52,959	19,229	152	...	61	...	77,542	47,654	803,287	363,664	16,522	23,726	331	...	1,255,184
Deduct—Outlay from Contributions, Fine Fund, and Statute Labor	852	31,023	...	...	...	...	...	31,875	15,536	380,643	40	2	...	...	...	396,221
Total Punjab £	4,289	21,936	19,229	152	...	61	...	45,667	32,118	422,644	363 624	16,520	23,726	331	...	858,963
Madras.																
(*) Chembrambakam Tank Project	—*108*	487	76	—*13*	...	...	...	442	—*8*	9,237	3,819	105	...	...	...	13,153
(*) Palar Anicut System	426	2,469	667	—*8*	...	...	...	3,554	5,522	61,951	21,283	1,319	...	...	...	90,075
(*) Pelandorai Anicut System	89	1,375	330	...	...	...	...	1,794	1,195	18,033	5,956	380	...	...	...	25,564
Total Madras £	407	4,331	1,073	—*21*	...	...	..	5,790	6,709	89,221	31,058	1,804	...	...	...	128,792
Bombay.																
Dekhan.																
Gadikeri	...	8	2	...	...	...	...	10	...	29	6	...	...	...	...	35
Bhatodi Tank	18	117	82	...	...	...	...	217	19	1,009	792	—5	...	...	...	1,815
Mhuswa Tank	...	65	32	...	...	9	...	106	...	446	335	—1	...	9	...	789
Pravara River Works—Ojhar Canal	...	234	207	10	...	...	...	451	12	2,281	1,641	40	...	...	...	3,974
Gokak Canal, First Section	...	121	76	...	...	...	...	197	...	121	76	...	...	...	...	197
Asundi Tank	...	10	3	...	...	...	...	13	...	9	3	...	...	...	...	12
Medleri Tank	...	11	3	...	...	...	...	14	...	11	3	...	...	...	...	14
Madag Tank	...	211	54	...	...	...	...	265	50	2,343	1,160	54	...	...	...	3,607

Kalala Nulla	...	...	...	...	...	...	...	...	18	309	425	10	...	...	...	762
Dambal Tank	...	32	11	...	...	...	...	43	6	140	40	...	...	...	...	186
Jamda Canal	...	703	258	6	...	...	...	967	178	10,866	5,830	182	8	33	...	17,097
Hartala Tank	...	26	15	...	...	...	...	41	...	112	48	...	...	9	...	169
Kharicut Canal	...	120	184	...	...	...	...	304	...	272	280	...	...	...	...	552
Matoba Tank	...	107	96	...	...	2	...	205	...	607	341	...	...	3	...	951
Kasardi Tank	...	21	10	...	...	...	...	31	3	585	227	39	...	...	...	854
Shirsuphal Tank	...	90	117	...	...	...	...	207	...	605	334	...	...	...	...	939
Chickli Canal	...	63	43	...	...	...	...	106	...	800	1,052	10	...	...	...	1,862
(*b*)Upper Mán River Works	...	130	58	...	...	...	...	188	...	1,051	1,092	10	...	...	...	2,153
Maini Tank	7	193	139	...	...	...	...	339	19	1,592	993	14	...	2	...	2,620
(*c*)Yerla River Irrigation Works	...	342	151	10	...	...	..	503	...	2,731	2,421	32	...	1	...	5,185
Rewari Canal	...	134	59	...	...	...	...	193	38	1,745	1,928	18	...	...	...	3,729
Koregaum Tank	...	...	...	...	...	...	...	...	...	3	1	...	...	...	...	4
Ashti Tank	...	393	179	...	...	...	...	572	...	1,389	781	9	...	...	...	2,179
Bhadalwadi Tank	...	87	62	...	...	...	...	149	...	307	149	...	...	...	...	456
Mavinkop Tank	...	7	2	...	...	...	...	9	3	28	6	...	...	...	...	37
Mhasvad Tank	...	108	52	...	...	...	...	160	...	108	52	...	...	...	...	160
Muchkundi Tank	...	25	15	...	...	...	...	40	...	25	15	...	...	...	...	40
Sind.																
Alibhur Katchari Canal	...	638	141	...	...	...	...	779	...	5,416	1,271	9	...	2	...	6,698
Fulaili Canal	...	14,428	3,764	48	...	10	...	18,250	7	230,094	55,186	805	...	77	...	286,169
Great Marak Canal	64	983	226	...	...	2	...	1,275	64	11,227	2,889	15	...	4	...	14,199
Surfrazwah Canal	...	848	187	...	...	...	...	1,035	...	9,485	2,942	9	...	...	...	12,436
Ghar Canal	3,199	7,495	2,057	28	...	8	...	12,787	7,401	120,048	31,146	235	...	9	...	158,839
Sukkur and Shadadpur Canal	...	1,868	363	18	...	...	...	2,249	1,148	48,745	11,150	820	...	5	...	61,868
Mehrabwah Canal	...	1,238	274	...	...	...	...	1,512	...	2,105	495	...	...	...	...	2,600
TOTAL ... £	3,288	30,856	8,922	120	...	31	...	43,217	8,966	456,644	125,110	2,305	8	154	...	593,187
DEDUCT—Expenditure from Contributions ...	...	...	...	...	...	...	...	...	845	248	...	...	...	...	...	1,093
TOTAL BOMBAY ... £	3,288	30,856	8,922	120	...	31	...	43,217	8,121	456,396	125,110	2,305	8	154	...	592,094
PROVINCIAL.																
N.-W. PROVINCES.																
Doon Canal	845	938	1,671	20	...	...	...	3,474	5,724	30,817	43,207	1,244	576	3	...	81,571
Bundelkund Irrigation Works { Hamirpur	306	411	445	36	...	...	...	1,198	727	5,167	5,303	76	...	5	...	11,278
Bundelkund Irrigation Works { Jhansie	2,665	2,457	6,102	90	...	2	...	11,316	14,246	45,191	93,166	2,649	380	903	...	156,535
Rohilkhund and Bijnore Canals																
TOTAL N.-W. PROVINCES £	3,816	3,806	8,218	146	...	2	...	15,988	20,697	81,175	141,676	3,969	956	911	..	249,384
MADRAS.																
Buckingham Canal	196	7,086	2,146	156	...	23	...	9,607	1,888	115,934	32,429	2,992	...	947	...	154,190
*Madras W. S. and I. E. Project	—200	4,681	1,078	626	...	...	...	6,185	654	18,233	6,070	955	...	...	...	25,912
TOTAL MADRAS £	—4	11,767	3,224	782	...	23	...	15,792	2,542	134.167	38,499	3,947	...	947	...	180,102
AGRICULTURAL.																
BRITISH BURMAH.																
Irrawaddy Embankment	3,096	3,453	1,191	—3	...	...	20,591	28,328	8,354	59,104	16,831	768	...	...	21,175	106,232
TOTAL BRITISH BURMAH £	3,096	3,453	1,191	—3	...	...	20,591	28,328	8,354	59,104	16,831	768	...	...	21,175	106,232

* The Revenue Accounts of these works are under preparation and completion. The expenditure to close of the year is approximate and subject to revision.
(*a*) This includes £136,361 being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.
(*b*) Includes Gondowli Canal and Pingli Tank.
(*c*) Includes Yerla Canal and Nehre Tank.

No. 59A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS, for the Year ended 31st March 1885.

PROVINCES.	BUILDINGS FOR ACCOMMODATION OF TROOPS.									Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Transport.	Stud.	Roads to Hill Stations or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	New Sets of Buildings, including Subsidiary, Auxiliary and Hospital Accommodation for European Troops.		Buildings for Officers.		Temporary Accommodation for European Troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.															
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																		
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Inspector-General of Military Works .	62,369	35,565	2,500	4,978	...	...	745	...	4,460	...	9,363	5,081	5,489	...	1,565	38,307	12,969	20,598	...	110	...	204,099	1,505	202,594
Central India . .	2,517	...	101	...	...	...	252	...	...	...	157	9	656	...	...	...	322	6,766	...	...	...	10,780	...	10,780
Hyderabad . .	1,235	...	1,612	...	...	...	170	...	24	...	236	278	241	...	...	...	1,003	...	...	...	...	4,799	...	4,799
Rajputana . .	1,219	47	...	2	...	1	107	...	300	...	...	267	7	...	...	...	2,534	...	...	...	...	4,484	621	3,863
Central Provinces . .	3,195	...	...	...	...	...	9	...	557	...	7	63	514	...	...	513	15	3,816	..	...	...	8,719	...	8,719
British Burmah . .	15,342	...	...	...	...	471	...	...	393	...	169	543	6,745	495	...	...	281	3,170	...	...	...	27,609	...	27,609
Assam . .	...	...	...	...	...	...	...	...	766	...	...	92	...	...	...	12,760	451	336	...	...	...	14,405	...	14,405
Bengal . .	...	...	...	...	...	...	...	...	1	...	110	...	8,957	...	...	...	1,004	...	...	...	...	10,072	...	10,072
North-Western Provinces and Oudh . .	...	...	...	...	...	...	...	...	26	...	...	...	...	...	...	3,670	122	...	...	...	...	3,818	...	3,818
Punjab . .	213	...	294	...	...	...	115	140	7,547	...	162	...	3	...	...	53	1,258	1,299	...	...	...	11,084	...	11,084
Madras . .	8,575	280	...	12	...	...	47	...	1,536	...	1,118	3,272	201	...	108	...	214	5,599	...	...	...	20,962	26	20,936
Bombay . .	9,090	...	5,110	...	43	...	...	...	6,315	...	8,684	432	679	...	...	...	1,369	17,917	...	7,159	...	56,798	73	56,725
TOTAL . £	103,755	35,892	9,617	4,992	43	472	1,445	140	21,925	...	20,006	10,037	23,492	495	1,673	55,333	21,542	59,501	...	7,269	...	377,629	2,225	375,404

No. 59B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY WORKS for the Year ended 31st March 1885.

PROVINCES.	ACCOMMODATION FOR TROOPS.					Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Transport.	Stud.	Roads to Hill Stations or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	NET TOTAL.
	Buildings for European Troops.	Buildings for Native Troops.	Quarters for Officers.	Rest-houses.	Rents of Buildings or Compensation for Quarters.														
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Inspector-General of Military Works	95,428	7,134	2,820	...	6,624	6,416	6,932	5,991	...	668	10,267	33,564	6,731	...	389	60	183,024	6,923	176,101
Central India . . .	3,623	548	55	...	84	604	129	391	...	...	...	1,535	36	...	...	...	7,005	545	6,460
Hyderabad . . .	3,325	371	1,459	...	317	191	246	441	...	...	...	1,391	68	...	...	...	7,809	...	7,809
Rajputana . . .	3,082	354	102	...	139	28	116	184	...	...	...	974	...	...	...	...	4,979	...	4,979
Central Provinces . .	1,387	481	...	...	74	83	159	378	...	...	162	578	110	...	...	...	3,412	...	3,412
British Burmah . . .	5,904	1,627	...	...	254	448	1,219	517	9	...	...	1,469	839	...	...	...	12,286	...	12,286
Assam . . .	...	903	...	...	143	...	429	...	...	...	1,849	518	175	...	...	33	4,050	...	4,050
Bengal . . .	71	702	...	...	72	40	487	60	...	...	...	836	...	...	...	...	2,268	...	2,268
North-Western Provinces and Oudh . . .	...	223	...	...	...	...	...	...	...	...	...	16	66	...	...	...	305	...	305
Punjab . . .	49	2,339	290	...	...	74	523	38	...	6	464	2,877	2,043	...	...	...	8,703	6	8,697
Madras . . .	10,743	2,730	795	...	2,820	2,103	1,325	2,582	...	200	2,985	604	1,450	...	...	...	28,337	...	28,337
Bombay . . .	19,286	4,921	2,296	...	4,243	2,460	1,609	3,022	...	...	251	9,187	2,063	...	1,489	...	50,827	133	50,694
TOTAL . £	142,898	22,333	7,817	...	14,770	12,447	13,174	13,604	9	874	15,978	53,549	13,581	...	1,878	93	313,005	7,607	305,398

H.—Pub. Wks. not Prod. 174.

No. 60A.—ABSTRACT ACCOUNT of IMPERIAL, PROVINCIAL, AND LOCAL RECEIPTS for the Year ended

IMPERIAL.	INDIA, GENERAL.												No. of items.
	INSPECTOR-GENERAL OF MILITARY WORKS.			CENTRAL INDIA.			COORG.			HYDERABAD.			
	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	
	£	£	£	£	£	£	£	£	£	£	£	£	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	7,703	...	7,703	309	779	1,088	...	1	1	3,855	94	3,949	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	3,422	...	3,422	410	20	430	...	17	17	...	20	20	2
Recoveries of rents of buildings hired for the occupation of military subordinates	...	...	...	...	...	...	...	...	...	...	...	...	3
Casual rents of buildings	690	...	690	1	110	111	...	27	27	104	23	127	4
Sales of buildings	417	...	417	...	...	...	...	...	...	...	...	...	5
Sales of barrack furniture	563	...	563	18	...	18	...	...	...	...	...	...	6
Sales of tools and plant	200	...	200	1	46	47	...	31	31	10	...	10	7
Sales of produce	74	...	74	...	17	17	..	...	...	..	...	...	8
Sales of old materials	1,514	...	1,514	68	3	71	...	6	6	400	...	400	9
Value of materials received from old buildings	265	...	265	10	1	11	...	6	6	...	...	...	10
Recoveries of deferred fees from the students of the Royal Indian Engineering College	...	...	...	...	35	35	...	...	...	...	...	...	11
Receipts from self-supporting workshops	...	...	...	...	...	...	...	...	...	...	...	...	12
Receipts from Roorkee College	...	...	...	...	...	...	...	...	..	...	...	...	13
Unclaimed deposits	3	...	3	...	23,084	23,084	...	...	...	...	...	...	14
Fines, refunds, and miscellaneous	541	112	653	...	60	60	...	5	5	8	6	14	15
Recoveries from barrack damages	1,811	...	1,811	112	...	112	...	...	...	143	...	143	16
Receipts by Civil Department	...	...	...	...	24	24	...	...	...	...	8	8	17
Ferry receipts	...	...	...	...	...	...	...	...	...	...	...	...	18
	17,203	112	17,315	929	24,179	25,108	...	93	93	4,520	151	4,671	19
Add—Provincial and Incorporated Local Fund Receipts as per Account No. 60B	...	...	...	...	...	...	...	2,336	2,336	...	...	...	20
TOTAL . £	17,203	112	17,315	929	24,179	25,108	...	2,429	2,429	4,520	151	4,671	21

IMPERIAL.	CENTRAL PROVINCES.			BRITISH BURMA.			ASSAM.			BENGAL.			No. of items.
	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	
	£	£	£	£	£	£	£	£	£	£	£	£	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	...	...	...	294	...	294	168	...	168	348	...	348	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	136	...	136	158	...	158	...	...	...	362	57	419	2
Recoveries of rents of buildings hired for the occupation of military subordinates	...	...	...	...	...	...	...	...	...	...	...	...	3
Casual rents of buildings	...	5	5	3	...	3	...	...	...	89	...	89	4
Sales of buildings	28	...	28	159	...	159	...	...	...	1	...	1	5
Sales of barrack furniture	3	...	3	...	...	...	...	...	...	21	...	21	6
Sales of tools and plant	...	...	...	...	...	...	...	...	...	...	...	...	7
Sales of produce	30	...	30	...	...	...	...	...	...	2	...	2	8
Sales of old materials	56	...	56	1	...	1	...	...	...	24	...	24	9
Value of materials from old buildings	...	...	...	187	...	187	...	...	...	1	...	1	10
Recoveries of deferred fees from students of the Royal Indian Engineering College	...	...	...	...	...	...	...	...	...	...	...	...	11
Receipts from self-supporting workshops	...	...	...	...	...	...	...	...	...	...	...	...	12
Receipts from Roorkee College	...	...	...	...	...	...	...	...	...	...	...	...	13
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...	...	...	14
Fines, refunds, and miscellaneous	3	...	3	...	...	...	...	...	...	...	...	...	15
Recoveries of barrack damages	24	...	24	48	...	48	...	...	...	...	...	...	16
Receipts by Civil Department	...	...	...	...	...	...	...	...	...	...	...	...	17
Ferry receipts	...	...	...	...	...	...	...	...	...	...	...	...	18
	280	5	285	850	...	850	168	...	168	848	57	905	19
Add—Provincial and Incorporated Local Fund Receipts as per Account No. 60B	...	14,131	14,131	...	13,139	13,139	...	13,798	13,798	...	126,230	126,230	20
TOTAL . £	280	14,136	14,416	850	13,139	13,989	168	13,798	13,966	848	126,287	127,135	21

under the Head MILITARY WORKS AND CIVIL BUILDINGS, ROADS AND SERVICES, 31st March 1885.

INDIA, GENERAL.

No. of Items	PORT BLAIR.			RAJPUTANA.			BELUCHISTAN AGENCY.			SIMLA IMPERIAL CIRCLE.			TOTAL.		
	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	251	706	957	...	277	277	...	3,363	3,363	12,118	5,220	17,338
2	...	...	...	61	74	135	...	38	38	...	...	...	3,893	169	4,062
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	156	127	283	...	4	4	...	3	3	951	294	1,245
5	...	...	...	113	...	113	...	...	...	...	...	...	530	...	530
6	...	...	...	16	...	16	...	...	...	...	...	...	597	...	597
7	...	...	...	...	43	43	...	...	...	...	39	39	211	159	370
8	...	...	...	3	27	30	...	...	...	...	...	...	77	44	121
9	...	...	...	31	3	34	...	...	...	...	...	...	2,013	12	2,025
10	...	...	...	19	...	19	...	...	...	...	...	...	294	7	301
11	...	...	...	...	60	60	...	...	...	...	...	...	...	95	95
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	...	...	...	...	...	...	...	...	...	...	...	...	3	23,084	23,087
15	...	...	...	2	8	10	...	16	16	...	22	22	551	229	780
16	...	...	...	51	...	51	...	...	...	...	...	...	2,117	...	2,117
17	...	...	...	...	5	5	...	10	10	...	...	...	...	47	47
18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19	...	...	...	703	1,053	1,756	...	345	345	...	3,427	3,427	23,355	29,360	52,715
20	...	...	...	...	...	...	...	...	...	...	...	...	...	2,336	2,336
21	...	...	...	703	1,053	1,756	...	345	345	...	3,427	3,427	23,355	31,696	55,051

No. of Items.	N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	513	...	513	1,708	...	1,708	6,221	...	6,221	21,370	5,220	26,590
2	13	...	13	24	...	24	519	...	519	491	...	491	5,596	226	5,822
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	50	...	50	...	...	...	878	...	878	1,971	299	2,270
5	...	...	...	...	...	...	131	...	131	496	...	496	1,345	...	1,345
6	...	...	...	7	...	7	...	...	...	343	...	343	971	...	971
7	...	...	...	...	...	...	...	...	...	...	...	...	211	159	370
8	...	...	...	71	...	71	6	...	6	69	...	69	255	44	299
9	...	...	...	1	...	1	963	...	963	972	...	972	4,030	12	4,042
10	...	...	...	49	...	49	8	...	8	91	...	91	630	7	637
11	...	...	...	...	...	...	...	...	...	...	...	...	...	95	95
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	...	...	...	...	...	...	...	...	...	...	...	...	3	23,084	23,087
15	22	...	22	4	...	4	1	...	1	1,019	...	1,019	1,600	229	1,829
16	...	...	...	...	...	...	23	...	23	221	...	221	2,433	...	2,433
17	...	...	...	...	...	...	...	...	...	...	...	...	...	47	47
18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19	35	...	35	719	...	719	3,359	...	3,359	10,801	...	10,801	40,415	29,422	69,837
20	...	94,083	94,083	...	58,512	58,512	...	77,023	77,023	...	123,362	123,362	...	522,614	522,614
21	35	94,083	94,118	719	58,512	59,231	3,359	77,023	80,382	10,801	123,362	134,163	40,415	552,036	592,451

ADD—RECEIPTS IN ENGLAND AS PER HOME ACCOUNTS, *viz.*:—

Royal Indian Engineering College :—

	£			
Fees and caution money from Students	17,368	...	18,219	18,219
Sale of provisions, farm produce, &c.	851			
TOTAL		40,415	570,255	610,670

No. 60B.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL BUILDINGS, ROADS and SERVICES, for the Year ended 31st March 1885.

	India, General. Coorg.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
PROVINCIAL.										
By Public Works Department.	£	£	£	£	£	£	£	£	£	£
Rents of buildings, the returns from which are expected to yield interest on cost of construction	...	144	1,169	202	299	1,157	384	1,630	2,447	7,432
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	...	299	2,861	44	10,005	...	117	499	1,746	15,571
Recoveries of rents of buildings hired for military subordinates	...	...	...	...	...	...	...	...	...	...
Casual rents of buildings	...	125	115	1	514	...	819	76	1,464	3,114
Sales of buildings	...	...	1,411	5	470	9	...	292	607	2,794
Sales of tools and plant	...	98	245	63	509	680	128	2,678	415	4,816
Sales of produce	...	377	29	...	362	917	1,451	116	217	3,469
Sales of old materials	...	80	88	...	1,655	588	1,370	495	852	5,128
Value of materials received from old buildings	...	...	52	34	3,009	71	16	135	62	3,379
Receipts from Public Works workshops	...	...	...	...	...	11,585	...	1,030	...	12,615
Recoveries of deferred fees from students of the R. I. E. College	...	...	...	...	871	588	321	274	140	2,194
Unclaimed deposits	...	...	203	...	4	16	...	123	24	370
Fines, refunds, and miscellaneous	...	148	719	90	46,217	276	161	529	4,774	52,914
Recoveries of barrack damages	...	...	...	...	...	...	...	...	...	...
Tolls on roads, ferry receipts, &c.	...	1,466	...	...	...	124	1,003	43	68,547	71,183
Fees on masonry graves, &c.	...	...	...	...	...	...	...	...	...	...
Receipts from Thomason C. E. College	...	...	...	...	...	1,085	...	...	...	1,085
TOTAL . £	...	2,737	6,892	439	63,915	17,096	5,770	7,920	81,295	186,064
By Civil Department.										
Rents of quarters, the returns from which are expected to yield interest on cost of construction	...	...	...	...	...	...	...	...	...	...
Rents from quarters, the returns from which are not expected to yield any interest on cost of construction	...	...	...	...	...	...	...	...	...	...
Casual rents of buildings	...	...	...	...	...	...	3,852	2,167	...	6,019
Sales of buildings	...	...	...	...	...	...	3,732	12	...	3,744
Sales of produce	...	...	3	...	...	2,327	...	...	...	2,330
Sales of old materials	...	...	...	...	...	...	549	89	...	638
Fines, refunds, and miscellaneous	...	6	...	...	11,049	115	273	463	367	12,273
Tolls on roads, ferry receipts, &c.	...	4,003	...	22	50,778	69,166	44,304	...	42	168,315
Fees on masonry graves, &c.	...	41	36	...	303	225	...	205	...	810
TOTAL . £	...	4,050	39	22	62,130	71,833	52,710	2,936	409	194,129
TOTAL PROVINCIAL . £	...	6,787	6,931	461	126,045	88,929	58,480	10,856	81,704	380,193
INCORPORATED LOCAL FUNDS.										
By Public Works Department.										
Rents of buildings	...	...	...	...	3	170	...	...	...	173
Sales of buildings	...	...	...	...	...	...	...	...	...	...
Sales of tools and plant	...	...	...	...	...	66	...	...	28	94
Sales of produce	...	...	...	...	...	489	...	173	132	794
Sales of old materials	...	...	9	...	...	109	10	...	194	322
Tolls and ferry receipts	...	...	...	...	...	...	...	...	1,670	1,670
Fines, refunds, and miscellaneous	...	...	...	...	...	165	22	172	29	388
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...
TOTAL . £	...	...	9	...	3	999	32	345	2,053	3,441
By Civil Department.										
Sales of buildings	...	...	...	...	...	...	...	35	...	35
Sales of tools and plant	...	...	...	...	...	...	...	250	...	250
Sales of produce	...	1,171	...	...	...	3,430	...	...	...	4,601
Sales of old materials	...	...	...	...	...	...	...	89	...	89
Tolls and ferry receipts	2,336	5,390	4,928	...	182	...	...	63,259	38,733	114,828
Fines, refunds, and miscellaneous	...	244	1,271	13,337	...	8	...	2,189	872	17,921
Receipts on account of Tarai Improvement	...	...	...	...	...	717	...	...	...	717
Workshop receipts	...	539	...	...	...	...	...	...	...	539
TOTAL . £	2,336	7,344	6,199	13,337	182	4,155	...	65,822	39,605	138,980
TOTAL INCORPORATED LOCAL FUNDS . £	2,336	7,344	6,208	13,337	185	5,154	32	66,167	41,658	142,421
GRAND TOTAL . £	2,336	14,131	13,139	13,798	126,230	94,083	58,512	77,023	123,362	522,614

No. 61.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS on MILITARY WORKS, AND CIVIL BUILDINGS, ROADS AND SERVICES, for the Year ended 31st March 1885.

	For details *see* page	INDIA, GENERAL. Inspector General of Military Works.	Central India.	Coorg.	Maisur.	Hyderabad.	Port Blair.	Rajputana.	Simla Imperial Circle.	Biluchistan Agency.	TOTAL.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
IMPERIAL.																				
MILITARY WORKS:		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
New Buildings	130	202,594	10,780	...	...	4,799	...	3,863	...	...	222,036	8,719	27,609	14,405	10,072	3,818	11,084	20,936	56,725	375,404
Repairs	131	176,101	6,460	...	...	7,809	...	4,979	...	...	195,349	3,412	12,286	4,050	2,268	305	8,697	28,337	50,694	305,398
Establishment	...	143,498	3,948	...	...	5,444	...	4,329	...	...	157,219	2,790	6,356	4,143	2,822	560	4,524	11,434	24,738	214,586
Tools and Plant	...	4,985	381	...	...	206	...	76	...	...	5,648	187	528	270	184	14	295	493	2,986	10,605
Profit and Loss	...	...	...	...	...	...	...	31	...	...	31	...	...	...	...	...	...	...	...	31
Suspense	...	*-16,056*	*-3,284*	...	...	136	...	*-1,155*	...	...	*-20,359*	*-1,779*	...	...	...	...	...	...	*-1,202*	*-23,340*
		511,122	18,285	...	...	18,394	...	12,123	...	...	559,924	13,329	46,779	22,868	15,346	4,697	24,600	61,200	133,941	882,684
Barrack furniture, including repairs and establishment	...	47,825	2,483	...	...	...	...	1,947	...	...	52,255	537	...	137	...	...	539	...	12,263	65,731
TOTAL	...	558,947	20,768	...	...	18,394	...	14,070	...	...	612,179	13,866	46,779	23,005	15,346	4,697	25,139	61,200	146,204	948,415
DEDUCT—Outlay in England	...	2,781	...	...	...	...	...	...	...	...	2,781	...	...	...	...	...	...	25	2,265	5,071
Net Outlay in India	...	556,166	20,768	...	...	18,394	...	14,070	...	...	609,398	13,866	46,779	23,005	15,346	4,697	25,139	61,175	143,939	943,344
CIVIL BUILDINGS, ROADS AND SERVICES:																				
Civil Buildings:																				
New Works	138	5,212	2,325	1,690	...	2,147	2,602	4,206	48,577	3,433	70,192	3,806	...	3,337	77,428	11,481	5,868	11,791	13,445	197,348
Repairs	139	4,546	2,538	162	...	649	1,016	2,313	3,139	2,738	17,101	179	...	367	16,096	4,743	2,181	279	4,685	45,631
Communications:																				
New Works	140	...	6,546	9,904	...	...	...	2,167	...	7,121	25,738	...	...	...	...	...	...	...	...	25,738
Repairs	140	...	22,659	4,405	...	...	...	4,654	...	3,649	35,367	...	...	...	...	...	82	...	...	35,449
Miscellaneous Public Improvements:																				
New Works	141	...	...	...	...	...	...	...	...	448	448	984	...	...	...	...	11,841	...	...	13,273
Repairs	141	...	...	...	...	...	...	...	...	446	446	...	...	...	83	...	...	...	...	529
Establishment	...	3,132	20,238	3,627	...	...	1,302	9,474	12,672	4,557	55,002	929	...	852	21,271	3,368	1,556	1,984	3,683	88,645
Tools and Plant	...	251	624	214	...	...	...	173	1,342	263	2,867	62	...	55	1,363	215	102	117	240	5,021
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	†57,113	2,471	*—149*	...	...	...	...	*-4,138*	...	55,297	...	...	...	...	...	...	...	...	55,297
Expenditure by Civil Dept.	...	...	...	...	1,012	...	...	...	...	...	1,012	...	...	...	...	...	...	...	...	1,012
TOTAL £		70,254	57,401	19,853	1,012	2,796	4,920	22,987	61,592	22,655	263,470	5,960	...	4,611	116,241	19,807	21,630	14,171	22,053	467,943
DEDUCT—Outlay in England	...	...	762	...	...	...	...	...	...	...	762	...	...	...	32	...	...	26	44	864
Net Outlay in India	...	70,254	56,639	19,853	1,012	2,796	4,920	22,987	61,592	22,655	262,708	5,960	...	4,611	116,209	19,807	21,630	14,145	22,009	467,079
Imperial Net Outlay in India £	...	626,420	77,407	19,853	1,012	21,190	4,920	37,057	61,592	22,655	872,106	19,826	46,779	27,616	131,555	24,504	46,769	75,320	165,948	1,410,423
Carried forward	...	626,420	77,407	19,853	1,012	21,190	4,920	37,057	61,592	22,655	872,106	19,826	46,779	27,616	131,555	24,504	46,769	75,320	165,948	1,410,423

† Suspense Balances on auxiliary books of A. G., P. W. D.

No. 61.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS on MILITARY WORKS and CIVIL BUILDINGS, ROADS and SERVICES, for the Year ended 31st March 1885—*concluded.*

	For details see page.	INDIA, GENERAL.										Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
		Inspector-General of Military Works.	Central India.	Coorg.	Maisur.	Hyderabad.	Port Blair.	Rajputana.	Simla Imperial Circle.	Baluchistan Agency.	TOTAL.									
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward .		626,420	77,407	19,853	1,012	21,190	4,920	37,057	61,592	22,655	872,106	19,826	46,779	27,616	131,555	24,504	46,769	75,320	165,948	1,410,423
PROVINCIAL.																				
MILITARY.																				
New Works		...	...	...	...	...	...	...	...	...	..	...	(a) 1,985		...	...	...	...	...	1,985
CIVIL BUILDINGS, ROADS AND SERVICES. Civil Buildings:																				
New Works	142	...	...	...	...	...	..	...	...	...	...	16,125	19,388	11,454	62,131	69,987	53,407	128,481	106,640	467,613
Repairs		..	...	...	...	...	...	...	...	...	...	5,410	10,293	2,899	17,338	27,747	20,696	19,265	37,702	141,350
£		...	...	...	...	...	...	...	...	...	...	21,535	29,681	14,353	79,469	97,734	74,103	147,746	144,342	608,963
Communications:																				
New Works	143	...	...	...	...	...	...	...	...	...	...	38,521	78,120	8,910	14,036	40,400	26,657	11,343	59,730	277,717
Repairs		...	...	...	...	...	...	...	...	...	...	49,536	31,465	7,756	58,832	87,614	100,058	5,332	89,471	430,064
£		...	...	...	...	...	...	...	...	...	...	88,057	109,585	16,666	72,868	128,014	126,715	16,675	149,201	707,781
Miscellaneous Public Improvements:																				
New Works	144	...	...	...	...	...	...	...	...	...	...	580	2,837	3,773	7,668	2,164	11,372	14,631	23,996	67,021
Repairs		...	...	...	...	...	...	...	...	...	...	353	494	21	4,703	648	3,990	1,262	4,219	15,690
£		...	...	...	...	...	...	...	...	...	...	933	3,331	3,794	12,371	2,812	15,362	15,893	28,215	82,711
TOTAL Works and Repairs—Other Services	...	...	...	...	...	...	...	...	...	...	...	110,525	142,597	34,813	164,708	228,560	216,180	180,314	321,758	1,399,455
Establishment	...	...	...	...	...	...	...	...	...	...	...	27,757	50,729	26,645	97,797	69,292	63,084	64,452	90,157	489,913
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	2,095	3,667	1,644	1,341	960	1,638	5,135	3,135	19,615
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	5	153	...	26	...	...	1	...	185
Suspense	...	...	...	...	...	...	...	...	...	...	...	117	*—1,070*	*—5,202*	7,643	*—7,920*	*—134*	3,087	*—619*	*—4,098*
Expenditure by Civil Department .	...	...	...	...	...	...	...	...	...	...	...	1,237	4,448	75	29,918	10,845	3,524	38,535	5,513	94,095
TOTAL CIVIL BUILDINGS, ROADS AND SERVICES		...	...	...	...	...	...	...	...	...	...	141,736	200,524	57,975	301,433	301,737	284,292	291,524	419,944	1,999,165
TOTAL PROVINCIAL . £		...	...	...	...	...	...	...	...	...	...	141,736	202,509	57,975	301,433	301,737	284,292	291,524	419,944	2,001,150

INCORPORATED LOCAL FUNDS:																				
CIVIL BUILDINGS, ROADS AND SERVICES:																				
Civil Buildings:																				
New Works	145	...	...	...	...	...	...	49	...	...	49	...	631	...	...	13,317	9,223	—87	13,694	36,827
Repairs		...	...	...	...	...	...	214	...	...	214	...	51	...	...	10,136	4,249	...	7,118	21,768
£		...	...	...	...	...	...	263	...	...	263	...	682	...	...	23,453	13,472	—87	20,812	58,595
Communications:																				
New Works	145	...	...	1,007	...	...	...	467	...	...	1,474	2,576	19,718	...	1,813	76,680	19,723	2,196	54,348	178,528
Repairs	146	...	...	2,150	...	...	...	581	...	...	2,731	233	2,604	...	...	95,095	35,433	2,285	74,209	212,590
£		...	...	3,157	...	...	...	1,048	...	...	4,205	2,809	22,322	...	1,813	171,775	55,156	4,481	128,557	391,118
Miscellaneous Public Improvements:																				
New Works	146	...	...	76	...	...	...	...	...	...	76	240	11,115	...	...	—374	11,837	245	23,328	46,467
Repairs		...	...	9	...	...	...	19	...	...	28	202	216	...	...	943	2,817	48	7,803	12,057
£		...	...	85	...	...	...	19	...	...	104	442	11,331	...	...	569	14,654	293	31,131	58,524
TOTAL WORKS AND REPAIRS																				
Establishment		...	...	...	3,242	...	...	...	1,330	...	...	4,572	3,251	34,335	...	1,813	195,797	83,282	4,687	180,500	508,237
Tools and Plant		...	...	...	810	...	...	...	116	...	...	926	189	3,321	...	415	50,925	7,675	3,096	19,361	85,908
Profit and Loss		...	...	...	49	...	...	...	17	...	...	66	28	276	...	27	2,152	356	205	1,691	4,801
Suspense		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Expenditure by Civil Department		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—211	...	...	...	—211
		...	...	1,344	16	...	...	...	5	...	...	1,365	21,438	10,939	95,821	365,397	19,607	6	384,881	12,694	912,148
TOTAL INCORPORATED LOCAL FUNDS		...	...	1,344	4,117	...	...	...	1,468	...	...	6,929	24,906	48,871	95,821	367,652	268,270	91,319	392,869	214,246	1,510,883
GRAND TOTAL £		626,420	78,751	23,970	1,012	21,190	4,920	38,525	61,592	22,655	879,035	186,468	298,159	181,412	800,640	594,511	422,380	759,713	800,138	4,922,456
DEDUCT—Charges incurred on account of Telegraph Dept. by Bombay P. W. D.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,915
ADD—EXPENDITURE IN ENGLAND AS PER HOME ACCOUNTS, *viz.*:—																				
Royal Indian Engineering College—																				
Salaries of President, Professors, &c., wages of servants; provisions and contingent Expenses, &c.																20,910				
Cost of alterations and additions to the College Buildings																593				4,920,541
Salaries and expenses, while gaining practical experience in their professions, of Students retained in England after having passed out of the Royal Indian Engineering College																	21,503			
Passages to India on appointment, &c.																	2,812			
Furlough pay and allowances of Military Officers in the Public Works Department																	574			
Absentee allowances of Civil Officers in the Public Works Department																	15,480			
																	23,669			
Salary and Expenses of Native Officers of the Public Works Department whilst undergoing practical training in England, and return passages to India																		64,038		
																		1,245		
																			65,283	
Stores for India—																				
Military Works																			5,071	
Other Services																			1,017	
																				71,371
GRAND TOTAL MILITARY WORKS AND CIVIL BUILDINGS, ROADS AND SERVICES . £																				4,991,912

ABSTRACT.

	Imperial.	Provincial.	Local.	TOTAL.	England.	GRAND TOTAL.
	£	£	£	£	£	£
Military	943,344	...	...	943,344	5,071	948,415
Civil Buildings, Roads and Services	465,164	2,001,150	1,510,883	3,977,197	66,300	4,043,497

(*a*) Head-Quarters for Volunteer Artillery.

No. 61A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS for the Year ended 31st March 1885.

PROVINCES.	Revenue Buildings.	Excise and Customs.	Salt.	Opium.	Mint.	Mint Treasury and Currency Offices.	Postal.	Telegraph.	Residency and Agency Buildings.	Viceregal Residences and Secretariat Offices of Government of India.	Residences for Local Governments and Secretariat Offices.	Monuments and Antiquities.	Surveyor General's Office.	Printing.	Educational.	Churches and Burial Grounds.	Jails.	Police.	Law and Justice.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Inspector-General of Military Works	...	...	...	...	...	...	...	...	...	18	...	...	...	...	...	5,253	...	..	...	...	...	3	5,274	62	5,212
Central India	53	...	...	161	...	...	214	63	145	...	39	...	...	...	615	2,117	59	...	...	...	117	...	3,583	1,258	2,325
Coorg	...	101	...	...	...	773	...	...	...	...	...	...	...	...	...	...	60	27	48	...	146	535	1,690	...	1,690
Hyderabad	...	...	...	...	...	...	744	...	...	...	1,001	...	...	...	...	342	...	...	...	...	...	60	2,147	...	2,147
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,602	...	...	...	...	...	2,602	...	2,602
Rajputana	...	...	205	...	...	93	428	763	425	...	...	543	...	...	996	112	447	663	355	...	13	300	5,343	1,137	4,206
Simla Imperial Circle	...	...	...	...	...	...	2,476	4,533	...	39,954	...	...	...	...	...	...	...	...	...	10,631	...	1,614	59,208	10,631	48,577
Biluchistan Agency	...	...	...	...	...	119	91	175	1,046	...	...	...	...	...	...	34	...	841	991	117	...	129	3,543	110	3,433
Central Provinces	...	...	...	...	...	...	533	3,273	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,806	...	3,806
Assam	...	...	...	...	...	...	158	3,179	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,337	...	3,337
Bengal	...	...	40	5,958	12,783	...	17,599	7,399	5,211	16,400	...	...	195	11,830	...	...	...	...	...	...	...	13	77,428	...	77,428
N.-W. Provinces & Oudh	...	...	...	5,402	...	...	2,135	3,735	...	209	...	...	...	...	...	...	...	...	...	...	...	...	11,481	...	11,481
Punjab	...	...	...	...	...	...	2,797	2,117	954	...	...	...	...	...	...	...	...	...	...	...	...	...	5,868	...	5,868
Madras	...	...	45	...	...	...	6,333	5,436	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,814	23	11,791
Bombay	...	...	8,242	...	610	35	2,170	2,388	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,445	...	13,445
TOTAL £	53	101	8,532	11,521	13,393	1,020	35,678	33,061	7,781	56,581	1,040	543	195	11,830	1,611	7,858	3,168	1,531	1,394	10,748	276	2,654	210,569	13,221	197,348

No. 61B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS for the Year ended 31st March 1885.

PROVINCES.	Revenue Buildings.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Treasury and Currency Offices.	Postal.	Telegraph.	Residency and Agency Buildings.	Residences for Local Governments and Secretariat Offices.	Viceregal Buildings and Secretariat Offices of Government of India.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Printing.	Surveyor General's Office.	Public Works Buildings.	Educational.	Churches and Burial Grounds.	Medical.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Inspector-General of Military Works	...	...	...	...	...	...	...	...	...	...	...	75	...	...	...	...	...	...	...	...	4,471	...	...	4,546	...	4,546
Central India	11	...	...	...	22	...	...	144	215	345	423	...	629	46	162	8	...	...	198	27	288	20	...	2,538	...	2,538
Coorg	...	...	...	...	...	...	29	...	30	...	...	...	...	...	...	2	..	...	9	31	...	...	61	162	...	162
Hyderabad	...	...	...	...	...	...	...	118	15	228	11	...	...	...	...	...	...	...	91	...	186	...	...	649	...	649
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,016	1,016	...	1,016
Rajputana	24	...	...	...	...	...	...	97	101	731	...	...	...	164	124	218	...	...	259	352	215	...	125	2,410	97	2,313
Simla Imperial Circle	...	...	...	...	...	...	...	...	...	...	...	1,971	...	...	...	...	...	...	...	...	...	...	1,168	3,139	...	3,139
Biluchistan Agency	...	15	...	...	...	...	37	52	81	888	...	...	...	317	...	464	...	...	37	...	27	241	579	2,738	...	2,738
Central Provinces	...	...	...	...	...	...	...	153	26	...	...	...	...	...	...	...	...	...	...	...	...	...	...	179	...	179
Assam	...	...	...	...	...	...	...	154	213	...	...	...	...	...	...	...	...	...	...	...	...	...	...	367	...	367
Bengal	...	...	...	5,989	1,942	973	51	1,011	1,027	...	...	6,169	...	...	...	...	15	227	...	...	...	...	...	17,404	1,308	16,096
N.-W. Provinces and Oudh	...	...	39	...	2,796	...	...	1,321	337	...	...	216	...	...	...	...	...	...	...	...	...	...	34	4,743	...	4,743
Punjab	...	...	...	...	...	...	...	1,833	348	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,181	...	2,181
Madras	...	...		...	...	...	...	210	69	...	...	...	...	...	...	...	...	...	...	...	...	...	...	279	...	279
Bombay	...	...	...	2,215	...	373	...	1,020	1,062	...	...	...	...	...	...	...	...	...	...	...	...	...	15	4,685	...	4,685
TOTAL £	35	15	39	8,204	4,760	1,346	117	6,113	3,524	2,192	434	8,431	629	527	286	692	15	227	594	410	5,187	261	2,998	47,036	1,405	45,631

No. 61C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1885.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads,	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Central India . . .	19,768	...	...	...	47	...	...	...	...	...	19,815	13,269	6,546
Coorg	9,779	...	...	...	...	...	...	125	...	...	9,904	...	9,904
Rajputana . . .	362	1,793	—42	...	...	...	...	12	...	...	2,125	—42	2,167
Biluchistan Agency . .	...	...	6,305	...	...	...	...	710	...	106	7,121	...	7,121
TOTAL £	29,909	1,793	6,263	...	47	...	...	847	...	106	38,965	13,227	25,738

No. 61D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1885.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Central India	23,190	63	...	...	354	...	...	...	...	23,607	948	22,659
Coorg	4,356	...	...	...	...	...	...	49	...	4,405	...	4,405
Rajputana	3,519	1,135	428	...	...	...	...	...	...	5,082	428	4,654
Biluchistan Agency . . .	451	...	2,590	12	...	...	...	596	...	3,649	...	3,649
Punjab	...	...	82	...	...	...	...	...	...	82	...	82
TOTAL £	31,516	1,198	3,100	12	354	...	...	645	...	36,825	1,376	35,449

No. 61E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1885.

PROVINCES.	Improvements to Towns, &c.	Coal Mines.	Paving and Streets.	Lighting.	Water-supply.	Sewerage, including Drainage.	Harbour and Navigation.	Light-houses.	Monuments and Antiquities.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Rajputana . .	1,192	...	...	...	1,747	1,708	...	...	...	...	4,647	4,647	...
Biluchistan Agency	...	...	...	...	151	...	...	...	...	297	448	...	448
Central Provinces .	...	984	...	...	...	...	...	...	...	...	984	...	984
Punjab . .	...	641	...	...	...	11,200	...	...	...	...	11,841	...	11,841
TOTAL . £	1,192	1,625	...	...	1,898	12,908	...	...	...	297	17,920	4,647	13,273

No. 61F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1885.

PROVINCES.	Improvements to Towns, &c.	Paving and Streets.	Water-supply.	Sewerage including drainage.	Harbour and Navigation.	Light-houses.	Lighting.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Rajputana	32	...	88	86	...	...	...	18	224	224	...
Biluchistan Agency	...	356	90	...	...	...	...	...	446	...	446
Bengal	...	...	...	...	...	...	...	83	83	...	83
TOTAL . £	32	356	178	86	...	...	...	101	753	224	529

No. 61G.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS, for the Year ended 31st March 1885.

PROVINCES.	Postal.	Telegraph.	Forest.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments, &c.	Secretariat Offices.	Board of Revenue.	Mint, Treasury, and Currency.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Printing.	Political Agency.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	...	...	...	1,027	...	...	560	47	...	...	...	...	2,381	572	6,558	1,413	...	58	2,926	...	...	...	787	16,329	204	16,125
British Burmah .	285	455	...	...	437	...	139	...	...	...	...	...	7,678	15	3,185	2,185	...	2,823	310	...	...	314	1,619	19,445	57	19,388
Assam . .	...	...	241	...	...	...	169	...	...	...	377	...	3,448	414	269	1,635	...	2,933	35	...	...	...	1,933	11,454	...	11,454
Bengal . .	...	...	...	8,441	356	...	4,169	9,706	...	...	655	1,061	14,081	353	1,016	2,575	433	9,940	5,108	5,641	...	...	668	64,203	2,072	62,131
N.-W. P. & Oudh	...	...	1,015	13,528	3,541	...	336	494	69	415	682	4,076	10,204	754	21,096	9,710	...	5,516	126	...	...	...	388	71,950	1,963	69,987
Punjab . .	...	...	400	16,558	456	...	3,642	162	17	25	...	1,920	2,784	4,238	11,717	3,916	23	7,666	2,925	231	224	...	3	56,907	3,500	53,407
Madras . .	...	391	...	...	972	...	10,698	3,302	...	23,921	327	136	11,922	3,140	19,841	6,602	...	4,277	5,919	12,177	...	24	25,828	129,477	996	128,481
Bombay . .	...	...	938	18,942	6,191	66	4,531	172	...	...	...	...	8,340	9,281	6,645	16,087	...	15,436	15,262	360	...	6,185	12,376	120,812	14,172	106,640
TOTAL . £	285	846	2,594	58,496	11,953	66	24,244	13,883	86	24,361	2,041	7,193	60,838	18,767	70,327	44,123	456	48,649	32,611	18,409	224	6,523	43,602	490,577	22,964	467,613

No. 61H.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS for the Year ended 31st March 1885.

PROVINCES.	Postal.	Telegraph.	Forest.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Board of Revenue.	Mint, Treasury and Currency.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Bishop's Palace.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Political Agency.	Printing.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	...	...	...	727	6	...	241	56	...	...	45	127	1,013	570	...	1,256	681	...	143	152	...	...	...	393	5,410	...	5,410
British Burmah .	362	460	...	...	368	...	1,574	...	...	...	...	...	1,858	824	...	1,137	344	...	310	233	...	54	...	2,769	10,293	...	10,293
Assam . .	...	...	...	...	...	...	566	41	...	...	...	...	1,067	232	...	435	57	...	15	46	...	...	...	440	2,899	...	2,899
Bengal . .	...	...	...	1,722	136	11	1,990	1,035	30	...	69	28	3,505	1,001	14	2,791	700	51	854	1,130	1,212	...	...	1,059	17,338	...	17,338
N.-W. P. & Oudh	...	...	...	8,535	948	...	825	138	92	637	2	282	2,116	1,002	...	3,704	7,126	...	1,280	68	...	...	...	998	27,753	6	27,747
Punjab . .	...	...	...	3,429	435	...	1,286	519	127	54	31	478	944	880	...	3,874	5,394	25	1,162	653	1,460	...	...	—55	20,696	...	20,696
Madras . .	...	1,001	...	...	741	68	2,940	201	...	936	129	745	662	1,671	...	1,299	575	...	1,362	1,997	1,891	...	...	3,047	19,265	...	19,265
Bombay . .	...	...	63	9,069	643	...	3,250	534	...	...	49	823	3,760	3,099	...	2,419	4,497	...	2,240	4,373	1,046	1,060	...	1,258	38,183	481	37,702
TOTAL . £	362	1,461	63	23,482	3,277	79	12,672	2,524	249	1,627	325	2,483	14,925	9,279	14	16,915	19,374	76	7,366	8,652	5,609	1,114	...	9,909	141,837	487	141,350

No. 611.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1885.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	District Roads Metalled and Raised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces . . .	22,368	12,731	218	564	...	719	...	...	1,921	...	...	38,521	...	38,521
British Burmah . . .	75,619	2,501	...	...	...	...	...	...	...	...	...	78,120	...	78,120
Assam	2,190	3,668	715	...	...	...	...	...	2,337	...	...	8,910	...	8,910
Bengal	7,728	6,410	...	...	...	...	...	...	40	...	...	14,178	142	14,036
North-Western Provinces & Oudh	31,157	...	...	...	130	7,413	...	...	1,700	...	...	40,400	...	40,400
Punjab	4,807	20,691	...	...	...	659	...	...	848	...	...	27,005	348	26,657
Madras	7,060	...	..	...	...	4,278	...	5	...	...	...	11,343	...	11,343
Bombay	28,903	27,826	898	...	2,938	873	...	...	239	...	...	61,677	1,947	59,730
TOTAL . £	179,832	73,827	1,831	564	3,068	13,942	...	5	7,085	...	...	280,154	2,437	277,717

No. 611.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1885.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	39,199	10,337	...	...	...	...	...	...	...	...	49,536	...	49,536
British Burmah	31,465	....	...	...	...	...	...	...	...	...	31,465	...	31,465
Assam	3,456	1,352	2,253	...	...	...	...	230	...	465	7,756	...	7,756
Bengal	51,544	7,181	...	...	...	...	...	183	...	...	58,908	76	58,832
North-Western Provinces and Oudh .	75,250	254	...	6	9,512	...	...	2,592	...	...	87,614	...	87,614
Punjab	70,749	13,928	...	...	13,498	...	...	1,819	87	...	100,081	23	100,058
Madras	3,543	...	...	...	...	...	1,928	...	...	...	5,471	139	5,332
Bombay	63,075	17,528	7,920	49	69	...	...	1,449	...	...	90,090	619	89,471
TOTAL . £	338,281	50,580	10,173	55	23,079	...	1,928	6,273	87	465	430,921	857	430,064

No. 61K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1885.

PROVINCES.	Improvements to Towns, &c.	Market.	Paving and Streets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Coal Mines.	Manufacture.	Lighting.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	...	...	...	561	...	...	...	...	...	...	19	580	...	580
British Burmah	...	...	...	...	700	1,981	83	...	...	...	73	2,837	...	2,837
Assam	...	...	...	3·773	...	...	...	...	...	...	...	3,773	...	3,773
Bengal	...	—300	...	4,697	855	...	1,945	...	...	...	3,267	10,464	2,796	7,668
North-Western Provinces and Oudh	2,057	...	—132	2,175	...	...	...	...	...	...	121	4,221	2,057	2,164
Punjab	...	...	184	3,664	...	...	10,601	...	...	...	112	14,561	3,189	11,372
Madras	844	...	5,588	1,665	...	...	6,089	...	...	...	445	14,631	...	14,631
Bombay	6,713	...	...	952	15,396	488	205	...	...	255	206	24,215	219	23,996
TOTAL £	9,614	—300	5,640	17,487	16,951	2,469	18,923	...	...	255	4,243	75,282	8,261	67,021

No. 61L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1885.

PROVINCES.	Improvements to Towns, &c.	Market.	Paving and Streets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	...	...	...	353	...	...	...	...	353	...	353
British Burmah	...	...	...	...	27	407	6	54	494	...	494
Assam	...	...	...	21	...	...	...	...	21	...	21
Bengal	...	5	...	...	668	...	...	4,030	4,703	...	4,703
North-Western Provinces and Oudh	648	...	...	...	...	...	...	...	648	...	648
Punjab	277	...	3,689	25	...	...	12	...	4,003	13	3,990
Madras	64	...	...	...	1,098	...	—5	105	1,262	...	1,262
Bombay	275	...	...	...	1,079	284	...	2,581	4,219	...	4,219
TOTAL £	1,264	5	3,689	399	2,872	691	13	6,770	15,703	13	15,690

No. 61M.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS for the Year ended 31st March 1885.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Political Agency.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on banks of Hooghly River.	Printing.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	49	...	...	...	...	...	49	...	49
British Burmah	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	620	...	...	...	...	631	...	631
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,717	6,090	...	...	...	1,126	13,933	616	13,317
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,538	2,926	...	...	...	759	9,223	...	9,223
Madras	...	...	...	—87	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—87	...	—87
Bombay	...	...	...	...	...	...	...	...	...	...	...	...	...	...	90	...	10,123	2,247	...	...	...	1,234	13,694	...	13,694
TOTAL £	11	...	...	—87	...	...	...	...	...	...	...	...	...	...	90	...	22,427	11,883	...	...	...	3,119	37,443	616	36,827

No. 61N.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS for the Year ended 31st March 1885.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Political Agency.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on banks of Hooghly River.	Printing.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	134	38	...	...	...	42	214	...	214
British Burmah	...	...	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	45	...	...	...	...	51	...	51
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	6,935	2,882	...	...	...	319	10,137	1	10,136
Punjab	...	...	527	...	...	...	...	...	...	...	50	...	...	...	...	...	2,437	1,015	...	...	...	220	4,249	...	4,249
Bombay	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	5,129	754	...	...	...	1,231	7,118	...	7,118
TOTAL £	...	...	527	4	...	...	...	...	...	...	51	6	...	...	...	...	14,635	4,734	...	...	...	1,812	21,769	1	21,768

No. 61O.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1885.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Coorg	7	684	...	...	3	...	...	313	...	...	1,007	...	1,007
Rajputana	...	...	467	...	...	...	...	...	...	...	467	...	467
Central Provinces	...	1,200	1,376	...	...	...	...	...	...	...	2,576	...	2,576
British Burmah	19,718	...	...	...	...	...	...	...	...	...	19,718	...	19,718
Bengal	1,813	...	...	...	...	...	...	...	...	...	1,813	...	1,813
North-Western Provinces and Oudh	23,480	41,516	10,221	905	...	...	...	695	...	...	76,817	137	76,680
Punjab	3,531	7,797	...	...	30	...	...	1,757	158	6,450	19,723	...	19,723
Madras	150	...	...	...	2,046	...	...	...	...	...	2,196	...	2,196
Bombay	15,910	23,286	5,982	2,890	1,120	...	...	5,160	...	...	54,348	...	54,348
TOTAL £	64,609	74,483	18,046	3,795	3,199	...	...	7,925	158	6,450	178,665	137	178,528

No. 61P.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1885.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Coorg	1,294	744	...	...	16	...	96	...	...	2,150	...	2,150
Rajputana	285	...	296	...	...	...	...	...	...	581	...	581
Central Provinces	...	122	72	...	...	...	...	39	...	233	...	233
British Burmah	2,247	...	...	...	...	...	357	...	...	2,604	...	2,604
North-Western Provinces and Oudh	52,939	24,077	14,657	2,756	...	...	875	...	...	95,304	209	95,095
Punjab	...	...	25,138	...	64	...	1,888	6,517	1,826	35,433	...	35,433
Madras	1,761	...	...	75	449	...	...	...	...	2,285	...	2,285
Bombay	19,126	17,189	20,748	9,938	2,243	...	4,965	...	...	74,209	...	74,209
TOTAL £	77,652	42,132	60,911	12,769	2,772	...	8,181	6,556	1,826	212,799	209	212,590

No. 61Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1885.

PROVINCES.	Improvements to Towns, &c.	Market.	Water-supply.	Harbour and Navigation.	Light-houses.	Sewerage, including Drainage.	Paving and Streets.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Coorg	39	...	18	...	...	...	...	19	76	...	76
Central Provinces	...	...	...	...	...	...	...	240	240	...	240
British Burmah	565	3,767	311	5,680	...	138	...	654	11,115	...	11,115
North-Western Provinces and Oudh	...	...	...	...	...	...	...	—264	—264	110	—374
Punjab	425	...	11,207	...	...	...	...	205	11,837	...	11,837
Madras	...	...	...	...	...	...	...	245	245	...	245
Bombay	222	...	22,262	523	2	278	...	41	23,328	...	23,328
TOTAL £	1,251	3,767	33,798	6,203	2	416	...	1,140	46,577	110	46,467

No. 61R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1885.

PROVINCES.	Improvements to Towns, &c.	Markets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Paving and Streets.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Coorg	6	...	1	...	...	2	...	...	9	...	9
Rajputana	19	...	...	...	...	...	...	...	19	...	19
Central Provinces	...	...	248	...	...	...	...	...	248	46	202
British Burmah	17	199	...	...	...	...	...	...	216	...	216
North-Western Provinces and Oudh	143	...	142	...	...	696	...	...	981	38	943
Punjab	38	...	2,569	...	...	...	...	210	2,817	...	2,817
Madras	48	...	...	...	...	...	...	...	48	...	48
Bombay	30	...	7,511	65	...	124	...	73	7,803	...	7,803
TOTAL £	301	199	10,471	65	...	822	...	283	12,141	84	12,057

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section K.—Army.

Revenue £798,715. Expenditure £15,998,051.

Major Head.		Detail of Accounts.		Page.	Amount of each Account.		
					Detail.	Major Head Total.	
						Revenue.	Expenditure.
Army . .	62	Abstract Account of Receipts and Charges .		148		798,715	15,895,351
	62A	Detailed Account of Receipts . . .		150	798,715		
	62B	Detailed Account of Charges . . .		153	15,895,351		
Military Operations . .	63	Expenditure on account of Military Preparations in North-West Frontier .		160		...	102,700
	64	Statement of Established Strength . .		161			
		TOTAL .				798,715	15,998,051

No. 62.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1885.

ARMY RECEIPTS.

Number of corresponding Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	England.	Total India and England.
			£	£	£	£	£	£
	EFFECTIVE SERVICES.							
1	Army and Garrison Staff	150	...	1	...	1	...	1
3	Regimental Pay, Allowances, and Charges	"	3,300	14,800	2,219	20,319	18	20,337
4	Commissariat Establishments, Supplies, and Services	"	284,164	80,248	98,378	462,790	...	462,790
5	Remount and Cattle Establishments, Supplies, and Services	"	6,731	3,650	1,352	11,733	...	11,733
6	Clothing Establishments, Supplies, and Services	"	37,892	23,584	14,091	75,567	7,406	82,973
7	Barrack Establishments, Supplies, and Services	151	508	1,069	689	2,266	...	2,266
8	Administration of Martial Law	"	1,035	1,771	933	3,739	...	3,739
9	Medical Establishments, Supplies, and Services	"	10,128	3,601	756	14,485	...	14,485
10	Ordnance Establishments, Stores, and Camp Equipage	"	32,592	19,053	16,715	68,360	3,444	71,804
12	Education	"	582	32	41	655	...	655
13	Sea Transport Charges	152	4,505	295	331	5,131	53,568	58,699
14	Miscellaneous Services	"	15,314	2,725	4,585	22,624	...	22,624
	NON-EFFECTIVE SERVICES.							
17	Retired Officers	152	...	8,000	...	8,000	...	8,000
18	Military Pensions	"	...	...	1	1	119	120
19	Widows' Pensions and Compassionate Allowances	"	20,128	7,137	8,060	35,325	3,164	38,489
	TOTAL ARMY RECEIPTS £		416,879	165,966	148,151	730,996	67,719	798,715

No. 62.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1885—*contd.*

ARMY CHARGES.

Number of Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND.		Total India and England.
							Stores.	Other Charges.	
	EFFECTIVE SERVICES.		£	£	£	£	£	£	£
1	Army and Garrison Staff	153	265,323	104,405	115,416	485,144	...	...	485,144
2	Administrative Staff	,,	95,084	42,742	48,063	185,889	...	...	185,889
3	Regimental Pay, Allowances, and Charges	154	3,595,675	1,338,155	1,236,568	6,170,398	...	776,056	6,946,454
4	Commissariat Establishments, Supplies, and Services	,,	1,324,460	382,753	495,170	2,202,383	68,557	...	2,270,940
5	Remount and Cattle Establishments, Supplies, and Services	155	97,574	48,296	12,919	158,789	...	10,317	169,106
6	Clothing Establishments, Supplies, and Services	156	88,142	30,180	20,931	139,253	233,959	...	373,212
7	Barrack Establishments, Supplies, and Services	,,	104,710	53,029	32,341	190,080	...	...	190,080
8	Administration of Martial Law	,,	13,766	9,220	5,384	28,370	...	...	28,370
9	Medical Establishments, Supplies, and Services	,,	341,295	105,048	103,885	550,228	17,723	2,452	570,403
10	Ordnance Establishments, Stores, and Camp Equipage	157	288,405	91,612	116,568	496,585	142,139	3,485	642,209
11	Ecclesiastical	,,	15,883	5,876	6,488	28,247	...	...	28,247
12	Education	,,	19,609	15,638	5,612	40,859	...	...	40,859
13	Sea Transport Charges	158	26,147	18,547	11,359	56,053	...	358,517	414,570
14	Miscellaneous Services	,,	90,606	92,624	115,509	298,739	...	933	299,672
15	Volunteer Corps	,,	40,479	15,188	12,448	68,115	...	...	68,115
	TOTAL EFFECTIVE SERVICES		6,407,158	2,353,313	2,338,661	11,099,132	462,378	1,151,760	12,713,270
	NON-EFFECTIVE SERVICES.								
16	Rewards for Military Services	158	5,774	1,482	515	7,771	...	680	8,451
17	Retired Officers	159	12,004	5,689	3,121	20,814	...	1,455,262	1,476,076
18	Military Pensions	,,	334,465	267,436	125,971	727,872	...	825,351	1,553 223
19	Widows' Pensions and Compassionate Allowances	,,	7,749	8,770	3,878	20,397	...	78,991	99,388
20	Superannuation Pensions and Gratuities	,,	23,368	7,438	14,137	44,943	...	...	44,943
	TOTAL NON-EFFECTIVE SERVICES		383,360	290,815	147,622	821,797	...	2,360,284	3,182,081
	TOTAL ADJUSTED CHARGES		6,790,518	2,644,128	2,486,283	11,920,929	462,378	3,512,044	15,895,351
	Unadjusted Expenditure		...	...	...	...			
	TOTAL ARMY CHARGES	£	6,790,518	2,644,128	2,486,283	11,920,929	3,974,422		15,895,351

No. 62 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1885.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 1. ARMY AND GARRISON STAFF.	£	£	£	£
Recoveries for Books and Instruments for Garrison Instructions	...	1	...	1
RECEIPTS UNDER GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	653	322	186	1,161
Unclaimed Balances of Deserters and others	56	186	16	258
Hutting Money	...	9,719	...	9,719
Miscellaneous	2,591	4,573	2,017	9,181
TOTAL IN INDIA . £	3,300	14,800	2,219	20,319
IN ENGLAND: Discharge purchase money				18
TOTAL . £				20,337
RECEIPTS UNDER GRANT 4. COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	48,473	4,390	5,653	58,516
Malt Liquor	188,727	64,853	77,917	331,497
Rum and Arrack	13,310	2,628	5,574	21,512
Commissariat Cattle	59	203	796	1,058
Miscellaneous	9,115	6,120	7,075	22,310
Value of Stores, &c., issued to other Departments	10,233	1,216	...	11,449
Hissar Cattle Farm	1,129	...	...	1,129
Receipts on account of Kheddas	7,826	...	...	7,826
Sale of Transport Cattle	1,699	440	508	2,647
Sale of Ambulance Cattle	...	7	...	7
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, &c.	3,593	390	854	4,837
Miscellaneous Ambulance Receipts for hire of Cattle Sale of old Equipments, &c.	...	1	1	2
TOTAL . £	284,164	80,248	98,378	462,790
RECEIPTS UNDER GRANT 5. REMOUNT AND CATTLE ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	225	...	...	225
Sale of Regimental Cast Horses	3,012	1,293	1,022	5,327
Sale of Chargers selected by Officers	1,606	1,368	324	3,298
Rent of Lands	144	...	...	144
Miscellaneous	1,259	989	6	2,254
Value of Stores, &c., supplied to other Departments	485	...	...	485
TOTAL . £	6,731	3,650	1,352	11,733
RECEIPTS UNDER GRANT 6. CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing, &c.	13,356	7,195	6,576	27,127
Necessaries	23,958	8,481	7,498	39,937
Hyderabad Contingent	...	7,463	...	7,463
Value of Stores issued to other Departments	566	37	...	603
Miscellaneous	12	408	17	437
TOTAL IN INDIA . £	37,892	23,584	14,091	75,567
IN ENGLAND: Value of Clothing and Necessaries, in possession of Regiments on their transfer from the Indian to the British Establishment, Proceeds of Sales of Unserviceable Clothing Stores, &c.				7,406
TOTAL . £				82,973

No. 62 A.—Detailed Account of Army Receipts, for the Year ended 31st March 1885 —*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Barrack and Hospital Furniture, Bedding, &c.	475	317	602	1,394
Recoveries for damaged or deficient Barrack Furniture, Utensils, &c.	24	78	28	130
Miscellaneous	...	644	59	703
Value of Stores issued to other Departments	9	30	...	39
TOTAL £	508	1,069	689	2,266
RECEIPTS UNDER GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Receipts from Regimental, Garrison, and Station Prison Funds	1,035	1,771	933	3,739
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	7,977	798	351	9,126
Stoppages for Men in Hospital	...	91	119	210
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	97	97
Miscellaneous	929	298	189	1,416
Value of Stores issued to other Departments	1,222	2,414	...	3,636
TOTAL £	10,128	3,601	756	14,485
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	25,293	11,517	15,573	52,383
Work executed in Manufacturing Departments	...	586	71	657
Hyderabad Contingent	...	5,967	...	5,967
Miscellaneous	2,482	364	732	3,578
Value of Stores issued to other Departments	4,817	619	339	5,775
TOTAL IN INDIA £	32,592	19,053	16,715	68,360
IN ENGLAND:				
Value of Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment, Proceeds of Sale of Unserviceable Military Stores, &c.				3,444
TOTAL £				71,804
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	20	4	...	24
Receipts from Schools, &c.	517	28	41	586
Miscellaneous	45	...	...	45
TOTAL £	582	32	41	655

No. 62A.—Detailed Account of Army Receipts for the Year ended 31st March 1885—*concluded.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
RECEIPTS UNDER GRANT 13.				
SEA TRANSPORT CHARGES.				
Table Money	123	259	269	651
Passage Money	...	36	62	98
Recoveries of Table Money, &c., in the Indian Troopships	4,382	...	...	4,382
TOTAL IN INDIA . £	4,505	295	331	5,131
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, Recoveries on account of Messing, &c.			53,381	
Passage of Officers and Troops:				
Recoveries on account of Messing			187	
				53,568
TOTAL . £				58,699
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	5,451	1,806	1,329	8,586
Fines and Penalties	492	99	...	591
Fees on Commissions of Warrant and Native Commissioned Officers	1	...	...	1
Akha Expedition	307	...	...	307
Expedition to Bikaneer	...	...	2,483	2,483
Miscellaneous	9,043	820	765	10,628
Zhob Valley Expedition	20	...	8	28
TOTAL IN INDIA . £	15,314	2,725	4,585	22,624
RECEIPTS UNDER GRANT 17.				
RETIRED OFFICERS.				
Retired Officers, Hyderabad Administration	...	8,000	...	8,000
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS.				
Miscellaneous	...	...	1	1
IN ENGLAND:				
Amount recovered in respect of Advances made to the War Office and Admiralty in excess of the Indian Pensions, Batta, &c., paid through those Departments				119
TOTAL . £				120
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Service Family Pensions	20,128	7,137	8,044	35,309
Miscellaneous (Artillery Charitable Fund)	...	...	16	16
TOTAL IN INDIA . £	20,128	7,137	8,060	35,325
IN ENGLAND:				
Subscriptions towards Indian Service Family Pensions				3,164
TOTAL . £				38,489
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	416,879	165,966	148,151	730,996
IN ENGLAND	...	...	...	67,719
TOTAL . £				798,715

No. 62B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1885.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	24,531	12,487	11,680	48,698
Adjutant General's Department	29,942	13,558	12,592	56,092
Quarter Master General's Department	40,905	18,461	19,313	78,679
Artillery Inspection	4,119	...	...	4,119
Musketry Inspection	11,295	4,116	3,738	19,149
Gymnastic Instruction	2,245	...	1,455	3,700
Garrison Instruction	7,026	1,319	1,334	9,679
Divisional and Brigade Staff	90,154	35,222	45,821	171,197
Garrison and Station Staff	23,623	9,515	8,007	41,145
Hill Sanitaria	20,288	3,230	6,310	29,828
Miscellaneous Depôts	...	4,205	4,922	9,127
Staff of Local Forces	6,688	...	...	6,688
Bazar Establishment	1,539	160	75	1,774
Station Conservancy	2,569	2,132	169	4,870
Staff, Miscellaneous	399	...	...	399
TOTAL £	265,323	104,405	115,416	485,144
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	15,185	...	...	15,185
Personal Staff of Governor General, Governors, and Lieutenant-Governors	7,364	3,223	4,085	14,672
Controller's Office	9,049	4,565	5,086	18,700
Military Accountant's Office	6,890	4,640	4,110	15,640
Pay Examiner's Office	13,719	6,406	7,747	27,872
Commissariat and Remount Accounts	14,469	...	7,127	21,596
Commissariat, Clothing, and Remount Accounts	...	7,904	...	7,904
Medical Accounts	5,299	3,116	2,733	11,148
Ordnance Accounts	...	4,232	...	4,232
Ordnance and Clothing Accounts	8,508	...	5,131	13,639
Fund Accounts	...(a)	...(a)	974	974
Circle and Pension Pay Offices	14,601	8,656	11,070	34,327
TOTAL £	95,084	42,742	48,063	185,889

(a) Included in "Medical Accounts" with which the Fund Account Offices were amalgamated.

No. 62B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1885—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES. *European Army.*	£	£	£	£
Royal Artillery	402,164	152,973	177,010	732,147
Cavalry	188,859	63,413	31,732	284,004
Royal Engineers	5,947	1,723	2,586	10,256
Infantry	1,071,569	313,182	303,139	1,687,890
Invalid and Veteran Establishment	4,324	10,769	929	16,022
Staff Corps	24,514	27,124	6,039	57,677
General List, Cavalry	2,482	2,152	3,468	8,102
General List, Infantry	14,800	4,476	499	19,775
Unattached Officers	947	911	...	1,858
General Officers unemployed	3,700	5,096	...	8,796
Colonels' Allowances	8,910	1,964	4,243	15,117
Recruiting Rewards, &c.	20,705	4,304	7,001	32,010
Hutting Money	901	314	29	1,244
Marching Batta	539	199	66	804
Postage Charges	2,139	485	699	3,323
Purchase of Books, &c.	1,077	...	25	1,102
Miscellaneous	2,293	652	1,727	4,672
£	1,755,870	589,737	539,192	2,884,799
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office in the year 1884-85, in respect of Her Majesty's British Forces serving in India			530,000	
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army effective Accounts with the War Office			3,269	
				533,269
Furlough Allowances of Officers of the Indian Service				164,105
Furlough Allowances of Officers of British Regiments serving in India				69,696
Advances to Regiments proceeding to India				4,708
Pay and Allowances during Voyage of Regiments returning from India				3,678
Outfit allowance to officers on their promotion to Commissioned rank				600
TOTAL EUROPEAN ARMY £				3,660,855
Native Army.				
Artillery	19,563	...	8,622	28,185
Body Guard	5,554	3,303	4,735	13,592
Cavalry	690,845	74,331	185,454	950,630
Sappers and Miners	42,288	41,756	22,874	106,918
Infantry	1,036,045	606,032	455,597	2,097,674
Hutting Money	8,916	6,880	2,402	18,198
Marching Batta	3,629	1,278	1,999	6,906
Miscellaneous	1,788	795	2,569	5,152
Kit Money to Recruits	11,778	3,976	4,042	19,796
Annual Grant-in-aid of Half Mounting	18,168	9,685	8,570	36,423
Postage Charges	1,231	382	512	2,125
TOTAL NATIVE ARMY £	1,839,805	748,418	697,376	3,285,599
TOTAL { INDIA	3,595,675	1,338,155	1,236,568	6,170,398
TOTAL { ENGLAND	...	...	...	776,056
				6,946,454
GRANT 4. COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES. *Establishment.*				
Supervising Staff	19,276	7,317	7,709	34,302
Executive Establishment	98,741	34,536	44,398	177,675
Subordinate Establishment	37,194	9,119	18,983	65,296
Transport Department	100,024	36,933	33,612	170,569
Khedda Establishment and Charges	10,867	...	...	10,867
Hissar Cattle Farm	4,091	...	...	4,091
Supplies.				
Provisions for Europeans	290,200	78,671	115,723	484,594
Provisions for Natives	18,361	23,019	62,189	103,569
Carried over	578,754	189,595	282,614	1,050,963

No. 62B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1885—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
Brought forward .	578,754	189,595	282,614	1,050,963
GRANT 4—*contd.*				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*contd.*				
Supplies—contd.				
Compensation to Natives for Dearness of Provisions .	32,427	982	699	34,108
Compensation to Native Cavalry for Dearness of Forage	9,323	...	...	9,323
Purchase of Reserve Stock	27,891	37,273	444	65,608
Malt Liquor	186,320	11,786	6,422	204,528
Contingent Expenses	1,580	3,212	2,722	7,514
Services.				
Purchase of Live Stock	...	2,025	784	2,809
Feed of Cattle	...	5,984	14,067	20,051
Hire of Transport	37,770	4,324	16,355	58,449
Inland Water Charges	8,720	9,552	2,712	20,984
Railway Charges	187,315	44,179	57,017	288,511
Khedda Charges	3,110	...	...	3,110
Feed of Horses, Battery Mules, and Ponies . .	61,201	28,251	38,742	128,194
Regimental Equipments and Camp Contingencies .	5,904	714	185	6,803
Implements, Godown Furniture, and Contingencies .	9,916	188	4,156	14,260
Cattle Farm	8,448	...	...	8,448
Freight Charges of Stores from England . . .	2,016	1,294	982	4,292
Freight Charges of Stores from Port to Port . .	...	...	885	885
Miscellaneous	12,854	865	8,890	22,609
Transport Branch.				
Depôt and Regimental—				
Purchase of Transport Animals	24,329	6,345	15	30,689
Feed of Government Cattle	88,341	27,130	42,848	158,319
Permanent Hired Transport	15,355	...	346	15,701
Purchase and Repair of Gear, Carts, and Equipments	13,935	5,954	13,819	33,708
Rent and Repairs of Buildings	47	...	...	47
Miscellaneous (including clothing) . . .	8,635	245	26	8,906
Ambulance Transport—				
Purchase of Transport Animals	...	...	10	10
Feed of Cattle	...	2,474	184	2,658
Permanent Hired Transport	135	...	...	135
Purchase and Repair of Doolies, Gear, Carts, and Equipments	134	285	246	665
Miscellaneous (including clothing) . . .	...	96	...	96
TOTAL INDIA . £	1,324,460	382,753	495,170	2,202,383
IN ENGLAND:				
Stores for India:				
Malt Liquor	1,282	16,488	31,024	48,794
Commissariat	1,940	5,439	12,384	19,763
TOTAL . £	1,327,682	404,680	538,578	2,270,940
GRANT 5.				
REMOUNT AND CATTLE ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	2,778	...	...	2,778
Establishment (Reserve Depôt)	7,443	6,354	115	13,912
Horse-breeding Operations	3,741	...	694	4,435
Veterinary Inspection	3,389	1,896	1,920	7,205
Remount Depôt—Garden-Reach	2,238	...	...	2,238
Purchase of Cattle and Remounts	63,084	32,660	9,223	104,967
Feed of Cattle and Remounts	4,674	4,010	502	9,186
Miscellaneous	10,227	3,376	465	14,068
TOTAL IN INDIA . £	97,574	48,296	12,919	158,789
IN ENGLAND:				
Purchase of Stallions				10,317
TOTAL . £				169,106

No. 62B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1885—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing Depôt, Presidency	4,442	3,619	2,721	10,782
Manufacturing and Store Establishment	2,983	1,890	2,578	7,451
Supplies and Services at the Agency	49,663	15,052	8,866	73,581
Supplies and Services, Regimentally	6,405	1,929	1,375	9,709
Compensation in lieu of Clothing	24,649	6,891	5,391	36,931
Allowance for Wicker Helmets	...	799	...	799
TOTAL IN INDIA . £	88,142	30,180	20,931	139,253
IN ENGLAND:				
Clothing for European and Native Troops	131,831	56,763	45,365	233,959
TOTAL . £	219,973	86,943	66,296	373,212
GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	4,794	...	4,794
Subordinate Establishments	38,431	16,598	5,747	60,776
Barrack Furniture	...	7,826	...	7,826
Barrack Bedding	20,853	5,566	8,689	35,108
Lighting Charges	19,077	6,949	4,289	30,315
Miscellaneous	26,349	11,296	13,616	51,261
TOTAL . £	104,710	53,029	32,341	190,080
GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department Head-Quarters	6,835	3,005	2,773	12,613
Judge Advocate General's Department, Districts	6,843	6,089	2,411	15,343
Miscellaneous	88	126	200	414
TOTAL . £	13,766	9,220	5,384	28,370
GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments (Head-Quarters)	10,603	5,897	5,522	22,022
Medical Establishments (District)	236,110	79,037	78,802	393,949
Army Hospital Native Corps	13,610	2,747	3,120	19,477
Medical Store Depôts	9,857	4,348	4,336	18,541
General Hospital, Kurrachee	...	...	164	164
Station Staff Hospitals	434	537	378	1,349
Miscellaneous	2,625	2,122	3,241	7,988
Supplies	82,696	23,985	28,085	134,766
	355,935	118,673	123,648	598,256
Deduct—Value of Stores supplied to other Departments	14,640	13,625	19,763	48,028
TOTAL IN INDIA . £	341,295	105,048	103,885	550,228
IN ENGLAND:				
Pay and Allowances of Surgeons on Appointment, &c.,	...	...	...	2,452
Stores	7,070	7,099	3,554	17,723
			TOTAL . £	570,403

No. 62B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1885—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 10. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.	£	£	£	£
Supervising Staff	17,988	6,485	6,560	31,033
Arsenals, Magazines, and Depôts	67,896	33,743	44,551	146,190
Manufacturing Establishments	77,645	18,548	36,535	132,728
Camp Equipage Department	...	2,479	...	2,479
Harbour Defences	...	...	3,093	3,093
Miscellaneous	3,503	465	...	3,968
Local supplies of Stores for Arsenals, Magazines, and Depôts	36,612	7,948	39,414	83,974
Local supplies of Stores to Manufacturing Establishments	48,248	1,678	7,006	56,932
Purchase of Timber	1,523	3,991	12,070	17,584
Repair of Harness and Saddlery	558	473	122	1,153
Value and Freight of Coals from England	...	625	...	625
Freight and Charges of Stores from Port to Port	38	1,905	1,082	3,025
Freight and Charges of Stores from England	1,599	79	768	2,446
Miscellaneous	8,831	2,864	509	12,204
Purchase and Repair of Camp Equipage	31,300	10,009	31,934	73,243
Cost of Gymnastic Stores and Apparatus	77	70	18	165
Army Signalling and Telegraph Stores	827	237	...	1,064
Purchase of Line Gear, &c.	7,658	9,810	5,422	22,890
Pension of Saddlery for Native Cavalry	...	20	...	20
	304,303	101,429	189,084	594,816
Deduct—Value of Stores supplied to Civil Departments	15,898	9,817	72,516	98,231
TOTAL IN INDIA . £	288,405	91,612	116,568	496,585
IN ENGLAND:				
Expenses incurred by Officers acquiring Scientific knowledge	...	...	...	786
Pay and Expenses of Non-Commissioned Officers of the Indian Establishment under instruction at Woolwich; pay and expenses of Artificers having special technical training, for various Government Factories in India; and other Miscellaneous Expenditure	...	...	...	1,633
Pay of Lieutenant-Colonel F. Weldon while in England in connection with the manufacture of his Range-finder	...	...	...	920
Freight from India of unserviceable Military Stores	...	...	...	146
Stores for India	63,106	24,893	54,140	142,139
TOTAL . £	...	...	...	642,209
GRANT 11. ECCLESIASTICAL. (*a*)				
Chaplains to the Army (Presbyterian)	736	...	...	736
Chaplains to the Army (Roman Catholic)	15,147	5,876	6,488	27,511
TOTAL . £	15,883	5,876	6,488	28,247
GRANT 12. EDUCATION.				
Army Schools (European)	3,335	4,881	3,224	11,440
Army Schools (Native)	1,476	...	...	1,476
Lawrence Military Asylum	11,944	...	1,508	13,452
Kidderpore Lower Orphan School	1,148	...	...	1,148
Donations, &c., to Educational Institutions	1,706	10,602	880	13,188
Military Normal School	...	155	...	155
TOTAL . £	19,609	15,638	5,612	40,859

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 33, page 76.

No. 62B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1885—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.	£	£	£	£
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	11,861	18,068	10,634	40,563
Medical Comforts, &c., to Troops proceeding to Sea .	1,252	479	725	2,456
India Troop Transports	13,034	...	...	13,034
TOTAL IN INDIA . £	26,147	18,547	11,359	56,053
IN ENGLAND:				
Indian Troop Service				354,229
Passage of Officers and Troops otherwise than in Troopships				4,288
TOTAL . £				414,570
GRANT 14.				
MISCELLANEOUS.				
Sub-Marine Mining	5,805	...	...	5,805
Akha Expedition	2,623	...	...	2,623
Expedition to Bikaneer	...	...	20	20
Miscellaneous Services	61,530	92,624	79,918	234,072
Zhob Valley Expedition	20,648	...	35,571	56,219
TOTAL £ .	90,606	92,624	115,509	298,739
IN ENGLAND:				
Expenses in connection with the Indian contingent engaged in the Expedition to Egypt in 1882				933
TOTAL . £				299,672
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	22,857	8,817	5,724	37,398
Capitation Grants	17,622	6,371	6,724	30,717
TOTAL . £	40,479	15,188	12,448	68,115
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	100	100	133	333
Victoria Cross	16	...	12	28
Annuities for Meritorious Services	68	70	7	145
Gratuities for Meritorious Services	128	29	18	175
Order of British India	4,075	1,227	190	5,492
Order of Merit	1,387	56	155	1,598
TOTAL IN INDIA . £	5,774	1,482	515	7,771
IN ENGLAND:				
Cost of Medals				680
TOTAL . £				8,451

No. 62B.—DETAILED ACCOUNT of ARMY CHARGES, for the Year ended 31st March 1885—*concluded.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
GRANT 17.				
RETIRED OFFICERS.				
Retired Officers	5,832	5,689	1,314	12,835
Amount of pensions capitalized	6,172	...	1,807	7,979
TOTAL IN INDIA . £	12,004	5,689	3,121	20,814
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service, including pay of Non-effective Colonels of Royal Artillery				1,455,262
TOTAL . £				1,476,076
GRANT 18.				
MILITARY PENSIONS.				
Pensions to Europeans	25,454	26,540	11,498	63,492
Pensions to Natives	309,011	240,896	114,473	664,380
TOTAL IN INDIA . £	334,465	267,436	125,971	727,872
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India				800,000
Compassionate Allowances of Officers removed from the Service, &c.				2,937
Pensions of Non-Commissioned Officers and Soldiers				21,274
Lord Clive's Fund—Payments to Representatives of Lord Clive				1,140
TOTAL . £				1,553,223
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	6,193	8,554	3,647	18,394
Compassionate Allowances	672	74	71	817
Indian Service Family Pensions	884	142	160	1,186
TOTAL IN INDIA . £	7,749	8,770	3,878	20,397
IN ENGLAND:				
Pensions of Widows & Families of Officers killed in the Mutiny or otherwise in discharge of duty				11,149
Gratuities to ditto				35
Pensions of Widows and Families of Officers, &c., of the Indian Service				62,131
Indian Service Family Pensions				5,676
TOTAL . £				99,388
GRANT 20.				
SUPERANNUATION PENSIONS AND GRATUITIES.				
Superannuation Pensions	21,227	7,329	11,831	40,387
Gratuities	988	54	309	1,351
Compassionate Allowances	1,153	55	1,997	3,205
TOTAL . £	23,368	7,438	14,137	44,943
TOTAL EXPENDITURE, MILITARY DEPT.—				
IN INDIA	6,790,518	2,644,128	2,486,283	11,920,929
IN ENGLAND				3,974,422
TOTAL . £				15,895,351

No. 63.—DETAILED ACCOUNT of CHARGES on Account of the MILITARY PREPARATIONS in NORTH-WEST FRONTIER for the Year ended 31st March 1885.

CHARGES.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
Expenditure incurred under the following Heads of Service:				
Army and Garrison Staff	36	64	28	128
Administrative Staff	35	162	11	208
Regimental Pay and Allowances . . .	9	...	...	9
Commissariat Establishment	93,388	7,168	1,231	101,787
Barrack Establishment, &c.	1	5	...	6
Medical Establishments, &c.	...	11	9	20
Ordnance Establishments, &c.	10	223	16	249
Miscellaneous	293	...	...	293
TOTAL CHARGES . £	93,772	7,633	1,295	102,700

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS) for the Year 1884-85.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
EUROPEAN ARMY.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Royal Artillery	261	5,948	6,209	101	2,241	2,342	119	2,667	2,786	481	10,856	11,337
Cavalry	144	2,724	2,868	48	908	956	24	454	478	216	4,086	4,302
Royal Engineers	201	...	201	43	...	43	48	...	48	(a) 292	...	292
Infantry	928	28,294	29,222	261	7,956	8,217	261	7,956	8,217	1,450	44,206	45,656
Invalid & Veteran Establishment	11	6	17	16	64	80	5	...	5	32	70	102
Staff Corps	495	...	495	285	...	285	213	...	213	(a) 993	...	993
General List, Cavalry	30	...	30	20	...	20	8	...	8	(a) 58	...	58
General List, Infantry	96	...	96	34	...	34	23	....	23	(a) 153	...	153
Unattached Officers	1	...	1	1	...	1	...	...	...	2	...	2
General Officers unemployed	15	...	15	12	...	12	8	...	8	35	...	35
TOTAL EUROPEAN ARMY	2,182	36,972	39,154	821	11,169	11,990	709	11,077	11,786	3,712	59,218	62,930
NATIVE ARMY.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Artillery	13	1,335	1,348	...	149	149	6	481	487	19	1,965	1,984
Body Guard	2	120	122	4	3	7	1	71	72	7	194	201
Cavalry	208	13,203	13,411	40	1,696	1,736	55	3,421	3,476	303	18,320	18,623
Sappers and Miners	82	1,160	1,242	64	1,367	1,431	45	492	537	191	3,019	3,210
Infantry	514	50,185	50,699	288	28,449	28,737	234	22,256	22,490	1,036	100,890	101,926
TOTAL NATIVE ARMY	819	66,003	66,822	396	31,664	32,060	341	26,721	27,062	1,556	124,388	125,944
TOTAL EUROPEAN AND NATIVE ARMY	3,001	102,975	105,976	1,217	42,833	44,050	1,050	37,798	38,848	5,268	183,606	188,874

(a) Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section L.—Exchange.

Revenue £ nil. Expenditure £3,229,388.

Major Head.		Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Exchange .	65	Abstract Account	164	...	...	3,229,388

No. 65.—ABSTRACT ACCOUNT of EXCHANGE on TRANSACTIONS with LONDON for the YEAR ended 31st MARCH 1885.

	Amount.	Credits.	Debits.
EXCHANGE ON SECRETARY OF STATE'S BILLS DRAWN—(*vide* PAGE 212)—	£	£	£
Calcutta	1,554,049		
Madras	255,084		
Bombay	1,534,170		
			3,343,303
EXCHANGE ON TRANSACTIONS OF THE EAST INDIAN RAILWAY (INDIA)		94,289	...
" " " RAJPUTANA-MALWA RAILWAY		11,457	...
" " " SOUTHERN MAHRATTA RAILWAY (BOMBAY)		...	136,656

EXCHANGE ON TRANSACTIONS OF GUARANTEED AND SUBSIDIZED RAILWAYS—

	Credit on account of transactions on Capital Account.	Credit for Stores charged to Revenue Account.		
	£	£		
India.				
Bombay, Baroda, and Central India Railway	5,413	12,096		
Eastern Bengal Railway	5,201	1,741		
Great Indian Peninsula Railway	29,184	53,196		
Madras Railway	4,316	8,842		
Oudh and Rohilkhund Railway	...	8,951		
Sindh, Punjab, and Delhi Railway	11,602	19,969		
South Indian Railway	2,670	11,363		
TOTAL	58,386	116,158	174,544	

EXCHANGE ON TRANSACTIONS OF THE CIVIL, MILITARY, AND PUBLIC WORKS DEPTS.—

	Civil.	Military.	Public Works.		
	£	£	£		
India	—46,640	17,484	2,783		
Central Provinces	8	...	9		
British Burmah	689	...	3,928		
Assam	...	...	2,879		
Bengal	3,708	...	5,982		
North-Western Provinces and Oudh	95	...	2,678		
Punjab	2,724	...	681		
Madras	5,841	4,845	2,067		
Bombay	2,132	—82,131	3,240		
TOTAL	—31,443	—59,802	24,247		66,998
EXCHANGE ON OVERLAND MONEY ORDERS DRAWN ON UNITED KINGDOM (CREDITS)				35,723	
EXCHANGE ON BRITISH POSTAL ORDERS—			£		
India			93		
Central Provinces			95		
British Burmah			60		
Assam			49		
Bengal			275		
North-Western Provinces and Oudh			254		
Punjab			388		
Madras			211		
Bombay			131		
				1,556	
TOTAL EXCHANGE ON TRANSACTIONS WITH LONDON			£	317,569	3,546,957
NET CHARGES			£	3,229,388	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section M.—Provincial.

Revenue £ nil. Expenditure £288,944.

Major Head.		Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Adjustment on account of Provincial Services.	66	Provincial Balances	166	1,862,511		
	67	Local Balances	167	989,413		
	68	Provincial and Local Surpluses and Deficits	168			*—288,944*
		TOTAL .				*—288,944*

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES for the Year ended 31st March 1885.

	Receipts		Transfers between Provincial and Local.	Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
	Opening Balance.	Revenues as per Account No. 6.			Expenditure as per Account No. 6.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	£	£	£	£	£	£	£	£	£	£
Central Provinces	271,590	793,414	...	1,065,004	774,221	1,146	775,367	289,637	18,047	...
British Burmah	89,725	1,177,387	1,700	1,268,812	1,268,322	490	1,268,812	...	...	89,725
Assam	112,261	460,167	6,382	578,810	440,896	66,230	507,126	71,684	...	40,577
Bengal	68,663	4,237,246	2,000	4,307,909	4,162,260	25,445	4,187,705	120,204	51,541	...
N.-W. Provinces and Oudh	695,322	3,243,383	11,372	3,950,077	3,119,273	204,529	3,323,802	626,275	...	69,047
Punjab	169,562	1,524,895	4,046	1,698,503	1,570,486	...	1,570,486	128,017	...	41,545
Madras	(a)295,607	2,343,028	18,790	2,657,425	2,422,085	27,017	2,449,102	208,323	...	87,284
Bombay	(b)412,365	3,774,223	6,005	4,192,593	3,727,885	46,337	3,774,222	418,371	6,006	...
TOTAL . £	2,115,095	17,553,743	50,295	19,719,133	17,485,428	371,194	17,856,622	1,862,511	75,594	328,178

(a) Falls short of the closing balance of last year's account by 1,368*l.* transferred to Account No. 67, page 167
(b) Falls short of the closing balance of last year's account by 1,942*l.* transferred to Account No. 67, page 167.

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1885.

	Receipts.						Disbursements.						Incorporated Local Funds Surpluses excluding Debt.	Incorporated Local Funds Deficits excluding Debt.
	Opening Balance.	Revenues as per Account No. 7.	Transfers between Provincial and Local.	Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Expenditure as per Account No. 7.	Transfers between Provincial and Local.	Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Increase of Balance.	Decrease of Balance.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
India, General	(a) 8,950	16,453	...	16,453	...	25,403	16,904	...	16,904	810	17,714	7,689	...	451
Central Provinces	40,876	71,877	1,146	73,023	7,755	121,654	56,869	...	56,869	8,627	65,496	56,158	16,154	...
British Burmah	(b) 38,444	105,713	490	106,203	...	144,647	112,147	1,700	113,847	...	113,847	30,800	...	7,644
Assam	...	66,440	66,230	132,670	287	132,957	120,970	6,382	127,352	331	127,683	5,274	5,318	...
Bengal	(c) 175,565	417,607	25,445	443,052	124,627	743,244	452,954	2,000	454,954	128,142	583,096	160,148	...	11,902
N.-W. Provinces and Oudh	25,648	528,512	204,529	733,041	62	758,751	718,103	11,372	729,475	28	729,503	29,248	3,566	...
Punjab	152,513	297,597	...	297,597	...	450,110	276,470	4,046	280,516	15	280,531	169,579	17,081	...
Madras	(d) 456,779	848,697	(f) 38,661	887,358	382,046	1,726,183	893,171	(f) 30,434	923,605	380,901	1,304,506	421,677	...	36,247
Bombay	(e) 13 ,43	352,340	(g) 48,067	400,407	2,829	534,379	414,907	(g) 7,735	422,642	2,897	425,539	108,840	...	22,235
TOTAL £	1,029,918	2,705,236	384,568	3,089,804	517,606	4,637,328	3,062,495	63,669	3,126,164	521,751	3,647,915	989,413	42,119	78,479

(a) Falls short of the closing balance of last year's account by 720*l.* balance of the Mayo College Fund transferred to Excluded Local Funds, in Account No. 84, page 194.
(b) Differs from the closing balance of last year's account by 388*l.* being the balance of Ramree Town Fund transferred to Account No. 84, page 194.
(c) Falls short of the closing balance of last year's account by 16,973*l.* for amount excess credited.
(d) Exceeds the closing balance in last year's account by 1,368*l.* See Note (*a*), page 166.
(e) Exceeds the closing balance in last year's account by 1,942*l.* See Note (*b*), page 166.
(f) Includes 11,644*l.* on account of transfers from one Local Fund to another.
(g) Includes 1,730*l.* on account of transfers from one Local Fund to another.

M.—Provincial Adjustment.

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1885.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses, as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	Provincial and Local Surpluses. Increase of Balance.	Provincial and Local Deficits. Decrease of Balance.
	£	£	£	£	£	£	£	£
India, General	...	...	...	...	451	451	...	451
Central Provinces	18,047	16,154	34,201	...	...	...	34,201	...
British Burmah	...	...	...	89,725	7,644	97,369	...	97,369
Assam	...	5,318	5,318	40,577	...	40,577	...	35,259
Bengal	51,541	...	51,541	...	11,902	11,902	39,639	...
N.-W. Provinces and Oudh	...	3,566	3,566	69,047	...	69,047	...	65,481
Punjab	...	17,081	17,081	41,545	...	41,545	...	24,464
Madras	...	...	...	87,284	36,247	123,531	...	123,531
Bombay	6,006	...	6,006	...	22,235	22,235	...	16,229
TOTAL £	75,594	42,119	117,713	328,178	78,479	406,657	73,840	362,784
							288,944	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section N.—Capital Expenditure on Railways and Irrigation Works not charged against Revenue.

Revenue £ nil. Expenditure £5,411,996.

Major Head.		Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary Statement).	170	...	...	...
State Railways .	70	Capital Expenditure	172	...	...	2,922,528
East Indian Railway .	71	Capital Expenditure	174	...	...	621,150
Eastern Bengal Railway.	72	Capital Expenditure	174	...	...	1,149,824
Irrigation and Navigation.	73	Expenditure on Capital Account . .	176	...	...	699,396
	74	Expenditure transferred from Ordinary to Productive.	177	...	...	19,098
General Public Works Statements.	75	Expenditure on Establishment . . .	178	1,470,130	...	...
	76	Charges for Establishment and the percentage it bears to the outlay on works and repairs.	182	...	...	...
	77	Expenditure on Tools and Plant . .	184	114,742	...	...
		TOTAL .		...	...	5,411,996

No. 69.—SUMMARY of CAPITAL OUTLAY on RAILWAYS AND IRRIGATION WORKS, not charged Deduction of WORKING

YEARS.	CAPITAL EXPENDITURE.											
	STATE RAILWAYS.			EAST INDIAN AND EASTERN BENGAL RAILWAYS			IRRIGATION WORKS			MISCELLANEOUS PUBLIC IMPROVEMENTS	GRAND	
	In India.	In England.	TOTAL.	In India.	In England.	TOTAL.	In India.	In England.	TOTAL.	In India.	In India.	No. of Items.
	£	£	£	£	£	£	£	£	£	£	£	
1867-68	594	...	594	...	...	...	219,255	...	219,255	...	219,849	1
1868-69	213,743	338,655	552,398	...	...	...	454,849	14,000	468,849	...	668,592	2
1869-70	111,657	79,213	190,870	...	...	...	914,952	1,092,409	2,007,361	...	1,026,609	3
1870-71	398,910	50,462	449,372	...	...	...	717,157	1,281	718,438	...	1,116,067	4
1871-72	497,767	146,853	644,620	...	...	...	983,030	824	983,854	...	1,480,797	5
1872-73	1,114,242	299,407	1,413,649	...	...	...	766,780	4,140	770,920	...	1,881,022	6
1873-74	1,400,205	954,420	2,354,625	...	...	...	1,142,437	56,245	1,198,682	...	2,542,642	7
1874-75	1,899,626	1,114,554	3,014,180	...	...	...	1,216,712	18,679	1,235,391	...	3,116,338	8
1875-76	2,421,545	743,639	3,165,184	...	...	...	1,101,176	4,269	1,105,445	...	3,522,721	9
1876-77	2,249,743	616,118	2,865,861	...	...	...	940,327	3,096	943,423	...	3,190,070	10
1877-78	2,838,419	1,146,549	3,984,968	...	...	...	805,810	274	806,084	...	3,644,229	11
1878-79	2,644,482	683,406	3,327,888	...	...	...	785,191	9,463	794,654	259,356	3,689,029	12
1879-80	2,142,744	537,749	2,680,493	164,923	9,565,939	9,730,862	595,631	3,206	598,837	85,000	2,988,298	13
1880-81	1,982,942	570,678	2,553,620	418,435	...	418,435	614,450	...	614,450	70,000	3,085,827	14
Transferred in 1880-81.	848,711	...	848,711	...	...	...	4,792,017	...	4,792,017	...	5,640,728	15
1881-82	1,195,826	439,325	1,635,151	455,262	586,300	1,041,562	565,804	...	565,804	68,906	2,285,798	16
Transferred in 1881-82.	21,524	...	21,524	...	...	...	619,084	...	619,084	...	640,608	17
1882-83	1,277,138	370,114	1,647,252	148,197	480,333	628,530	561,726	1,762,582	2,324,308	49,808	2,036,869	18
Transferred in 1882-83.	15,214	...	15,214	...	...	...	...	...	...	...	15,214	19
1883-84	2,233,343	769,728	3,003,071	233,298	510,319 (d)55,942	743,617 55,942	701,111	21,358	722,469	—533,070	2,634,682	20
Transferred in 1883-84.	18,098	...	18,098	...	...	...	10,007	...	10,007	...	28,105	21
1884-85	2,039,582	882,946	2,922,528	279,192 (d)120,977	341,958 d1,028,847	621,150 d1,149,824	694,938	4,458	699,396	...	3,134,689	22
(c) Transferred in 1884-85.	30,589	...	30,589	...	...	...	—11,491	...	—11,491	...	19,098	23
	—639,224e	—453,251e	—1,092,475	(e)639,224	(e)453,251	1,092,475	...	...	...	...	...	
TOTAL £	26,957,420	9,290,565	36,247,985	2,459,508	13,022,889	15,482,397	19,190,953	2,996,284	22,187,237	...	48,607,881	24

(a) Deficit and Surplus results are arrived at after deduction of Working
(b) Includes portion of Land Revenue due to or dependent on Irrigation
(c) Net Outlay in previous years on Public Works treated at the time as
(d) Capital Expenditure, Eastern Bengal Railway.
(e) Outlay on the Calcutta and South-Eastern Railway and on the Porada

MEMORANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAYS

	India, General.	Central Provinces.	British Burmah.	Assam.	No. of Items.
	£	£	£	£	
STATE RAILWAYS.					
India	320,104	36,099	270,347	...	1
England	678,886	43,945	28,230	...	2
	998,990	80,044	298,577	...	3
DEDUCT—Charged to Frontier and Protective Railways.	138,700	...	...	...	4
TOTAL £	860,290	80,044	298,577	...	5
IRRIGATION AND NAVIGATION.					
India	...	...	...	...	6
England	...	...	...	...	7
TOTAL £	...	...	...	...	8

against REVENUES, the REVENUE derived therefrom, and the SURPLUS or DEFICIT Results after EXPENSES by Years.

No. of Items.	TOTAL. In England.	TOTAL.	GROSS REVENUE. State Railways.	East Indian Railway.	Eastern Bengal Railway.	Irrigation.	TOTAL.	DEFICIT (a). State Railways.	Irrigation.	TOTAL.	SURPLUS. State Railways.	East Indian Railway.	Eastern Bengal Railway.	Irrigation. (b).	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	...	219,849	...	...	...	...	...	...	...	...	...	...	...	...	...
2	352,655	1,021,247	13,282	...	...	...	...	1,379	...	...	...	...	...	...	...
3	1,171,622	2,198,231	8,080	...	...	...	...	790	...	...	...	...	...	...	...
4	51,743	1,167,810	7,577	...	...	...	...	...	...	...	68	...	...	...	...
5	147,677	1,628,474	3,766	...	...	...	...	4,063	...	...	...	...	...	...	...
6	303,547	2,184,569	16,532	...	...	...	...	...	...	...	5,362	...	...	...	...
7	1,010,665	3,553,307	39,914	...	...	...	...	6,474	...	...	...	...	...	...	...
8	1,133,233	4,249,571	130,986	...	...	...	...	...	...	...	44,982	...	...	...	...
9	747,908	4,270,629	289,512	...	...	...	...	...	...	...	96,027	...	...	...	...
10	619,214	3,809,284	371,691	...	...	...	...	...	...	...	88,621	...	...	...	...
11	1,146,823	4,791,052	548,528	...	...	...	...	...	...	...	127,774	...	...	...	...
12	692,869	4,381,898	966,006	...	...	...	...	...	...	...	231,629	...	...	...	...
13	10,106,894	13,095,192	1,549,135	1,177,692	...	...	...	...	...	...	333,497	949,154	...	...	...
14	570,678	3,656,505	2,269,135	4,253,071	...	1,436,463	7,958,669	...	...	...	661,607	2,770,755	...	1,010,990	4,443,352
15	...	5,640,728													
16	1,025,625	3,311,423	2,556,542	4,710,506	...	1,357,019	8,624,067	...	...	...	870,150	3,261,711	...	901,384	5,033,245
17	...	640,608													
18	2,613,029	4,649,898	2,646,327	4,601,288	...	1,400,063	8,647,678	...	...	...	1,112,151	2,779,044	...	898,127	4,789,322
19	...	15,214													
20	1,357,347	3,992,029	3,082,248	4,999,409	...	1,470,707	9,552,364	...	...	...	1,376,593	3,212,211	...	955,870	5,544,674
21	...	28,105													
22	2,258,209	5,392,898	3,363,621	4,310,369	453,881	1,540,843	9,668,714	...	...	...	1,420,217	2,672,433	265,219	969,420	5,327,289
23	...	19,098													
	...	...													
24	25,309,738	73,917,619	17,862,882	24,052,335	453,881	...	...	...	...	...	6,368,678	15,645,308	265,219	...	...

(a) Expenses from Traffic Receipts and exclusive of Interest Charges.
(b) and Navigation Works.
"Ordinary," now transferred to "Productive"—*vide* Statements on page 177.

Section of the Northern Bengal Railway transferred to the Eastern Bengal Railway.

and IRRIGATION WORKS not charged against REVENUE by PROVINCES during 1884-85.

No. of Items.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£
1	662,413	593,739	586,916	504,042	—*35,978*	2,937,682
2	94,142	9,057	163,885	...	3,501	1,021,646
3	756,555	602,796	750,801	504,042	—*32,477*	3,959,328
4	...	203,918	278,799	415,383	...	1,036,800
5	756,555	398,878	472,002	88,659	—*32,477*	2,922,528
6	115,560	109,208	231,509	160,014	78,647	694,938
7	3,428	...	...	1,030	...	4,458
8	118,988	109,208	231,509	161,044	78,647	699,396

N.—Cap. Exp. not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on

NAMES OF RAILWAYS.	EXPENDITURE DURING THE YEAR.					
				DEDUCT		
	Construction.	Establishment.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payments on the same account.	NET TOTAL.
STATE RAILWAYS.	£	£	£	£	£	£
East Indian	717,798*	12,729	...	4,060	105,317	621,150
Eastern Bengal	1,179,627*	1,571	65,420	96,794	...	1,149,824
India, General.						
Rajputana-Malwa System	134,267	5,926	21,921	...	...	162,114
Holkar	2,907	243	...	...	...	3,150
Sindia	2,269	29	...	—*1,882*	3,264	916
Store-keeper for State Railways	...	...	...	...	19,237	—*19,237*
Expenditure in England for Stores purchased and remaining unappropriated	...	...	182,981	...	...	182,981
Sindh-Pishin—Northern Section	506,706	31,602	131,055	297	...	669,066
Central Provinces.						
Nagpur and Chhattisgarh	60,447	1,152	1,403	...	...	63,002
Wardha Coal	20,469	161	...	...	3,588	17,042
British Burmah.						
Rangoon and Irrawaddy	62,797	371	...	...	...	63,168
Rangoon and Sittang	269,146	21,253	...	383	54,607	235,409
Bengal.						
Nalhati	216	...	...	...	919	—*703*
Northern Bengal	65,661	357	6,851	7	...	72,862
Tirhoot including Extensions	42,757	638	...	12	...	43,383
Mozafferpore-Hajeepore	60,714	4,378	...	52	6,759	58,281
Patna and Gya	17,859	...	...	...	161	17,698
Ranaghat-Bhugwangola	2,931	95	...	—2	151	2,877
Naraingunge-Dacca-Mymensingh	245,076	14,134	...	351	51,188	207,671
Assam-Behar { Tirhoot Section	85,022	4,654	61	55	...	89,682
Assam-Behar { Assam-Behar Section	116,554	13,261	57,376	56	...	187,135
Nagpur-Bengal	67,296	9,255	1,133	16	...	77,668
North-Western Provinces.						
Ghazipur and Dildarnagar	14	...	...	...	1,772	—*1,758*
Cawnpur-Achneyra	177,606	8,572	...	4	86,788	99,386
Bareilly-Philibhit	54,388	4,216	...	164	16,861	41,579
Cawnpore-Kalpi-Jhansi	98,379	6,216	49,832	246	...	154,181
Jhansie-Manikpur Railway	162,789	23,105	9,930	255	...	195,569
Bilaspore-Etawah Railway	8,399	...	...	1	49	8,349
Umaria Colliery	5,405	2,040	1,938	...	...	9,383
Katni-Umaria Section, Bilaspur-Etawah Railway	30,807	2,338	62,975	12	...	96,108
Punjab.						
Punjab-Northern—Southern Section	34,024	49	27,198	—*9*	...	61,280
Indus Valley	221,046	5,862	39,924	11	...	266,821
Amritsar-Pathankote	82,988	4,330	6	113	...	87,211
Kewari-Ferozepore	399,632	23,889	...	453	144,269	278,799
Punjab-Northern—Northern Section	18,077	375	...	...	25,558	—*7,106*
Sindh-Sagar—Eastern Section	21,024	242	...	...	...	21,266
Sindh-Sagar—Western Section	8,709	812	8,435	10	...	17,946
Ferozepore (Sutlej) Bridge and Tramway	14 339	...	10,246	1	...	24,584
Bombay.						
Dhond and Manmad	11,938	38	...	...	1,798	10,178
South Mahratta Railway(*a*)	...	...	...	...	...	...
Sindh-Pishin—Southern Section	6,507	283	...	...	49,445	—*42,655*
Madras.						
Cuddapah-Nellore	65,650	15,039	61,397	9	...	142,077
Cuddapah-Nellore Railway, Kadiri Extension Survey	4,508	...	...	...	44	4,464
Bellary-Kistna	254,049	30,031	67,830	97	...	351,813
Bellary-Kistna Railway, Hindupur Extension Survey	3,452	...	...	...	...	3,452
Damalchera—Villupuram Survey	2,200	...	36	...	...	2,236
TOTAL excluding East Indian and Eastern Bengal Railways.	3,449,024	234,946	742,528	712	466,458	3,959,328
DEDUCT—Amount charged to the Ordinary Grant { Frontier Railways						138,700
{ Famine Relief and Insurance						898,100
Net charged to State Railways { India						2,039,582
{ England						882,946

(*a*) 10,384*l*. Ordinary Famine Relief outlay, recovered from the South

STATE RAILWAYS for the Year ended 31st March 1885.

TOTAL EXPENDITURE UP TO 31ST MARCH 1885.					REMARKS.
Construction.	Establishment.	Stock and Advances.	Less Receipts on Capital Account.	NET TOTAL.	
£	£	£	£	£	* Under "Construction" is shown the debt incurred in or created for the purchase of the line. For details see separate account.
12,685,863*	12,769	1,380,573	895,049	13,184,156	
2,179,563*	128,409	87,063	96,794	2,298,241	
7,527,226	560,201	489,171	5,441	8,571,157	
1,146,936	135,404	...	4,095	1,278,245	
831,853	59,058	...	762	890,149	
96	...	27,147	51	27,192	
...	...	301,736	...	301,736	
604,948	37,038	149,840	424	791,402	
942,630	76,630	24,865	629	1,043,496	
589,885	61,089	11,643	706	661,911	
1,289,365	108,056	...	624	1,396,797	
1,069,894	89,525	73,268	915	1,231,772	
32,041	3,000	3,039	3,247	34,833	‡ Outlay incurred on the Porada Section of the Northern Bengal Railway up to 31st March 1884, amounting to £156,000, has been transferred during this year to the Eastern Bengal Railway, with which line it has been amalgamated.
1,892,714	219,457	59,438	4,334	2,167,275‡	
1,178,252	88,472	...	638	1,266,086	
156,109	8,629	76,491	58	241,171	
370,006	24,112	...	137	393,981	
26,468	2,568	273	20	29,289	
416,535	28,352	46,894	482	491,299	
98,863	5,563	66	55	104,437	
152,592	16,602	58,177	72	227,299	
97,885	9,255	1,133	16	108,257	
64,877	5,836	...	12	70,701	
1,001,092	59,279	17,037	78	1,077,330	
127,804	8,560	1,980	227	138,117	
98,379	6,216	49,832	246	154,181	
254,550	30,429	28,666	260	313,385	
18,499	...	58	1	18,556	
5,405	2,040	1,938	...	9,383	
30,807	2,338	62,975	12	96,108	
4,133,229	481,502	103,544	11,707	4,706,568	
6,367,352	701,321	276,096	9,855	7,334,914	
541,386	16,253	6	200	557,445	
1,047,141	69,027	28,539	929	1,143,778	
2,579,403	114,304	—914	1,039	2,691,754	
21,024	242	...	...	21,266	
8,709	812	8,435	10	17,946	
14,339	...	10,246	1	24,584	
949,513	77,339	974	1,572	1,026,254	
34,178	7,147	13,262	22,031	32,556	
1,334,372	33,308	...	170	1,367,510	
75,704	16,938	76,109	9	168,742	
5,193	...	15	...	5,208	
294,047	35,451	115,615	97	445,016	
3,452	...	...	...	3,452	
2,200	...	36	...	2,236	
37,436,953	3,201,353	2,117,630	71,162	42,684,774	
				4,392,520	
				2,044,269	
				26,957,420	
				9,290,565	

Mahratta Company, shown as a drawback against Protective outlay.

N.—Cap. Exp. not charged to Fevenue.

No. 71.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY.

		During the year 1884-85.	To end of previous year.	TOTAL.
EAST INDIAN RAILWAY.				
Debt incurred in or created for the purchase of the Line:		£	£	£
East Indian Railway Debentures and Debenture Stock		...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity		...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity		...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock		118,328	1,576,952	1,695,280
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock		223,630	...	223,630
*Incurred	£381,568			
Less Debentures Discharged	39,610			
	£341,958	*341,958	11,153,566	11,495,524
Capital outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1879		...	264,527	264,527
Capital Account: Preliminary Expenses		528	1	529
" " Land		20,579	1,016	21,595
" " Construction of Line		82,844	14,611	97,455
" " Ballast and Permanent-way		68,855	53,101	121,956
" " Stations and Buildings		112,680	97,887	210,567
" " Plant		10,013	19,870	29,883
" " Rolling Stock		78,338	329,771	408,109
" " Establishment		12,729	40	12,769
New Minor Works		—398	662	264
Payment to Shareholders on account of Collieries		...	30,515	30,515
Kurhurballee Colliery Block		1,417	880	2,297
Serampore Colliery Block		1,822	14	1,836
Electric Telegraph		...	806	806
Capital Advance and Store Advance Accounts		—105,317	1,485,890	1,380,573
Loss on Sales of Construction Stores		—838	838	...
DEDUCT—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—		625,210	13,453,995	14,079,205
(1) Cash Deposits, &c., made over to the new undertaking		...	82,217	82,217
(2) Stores made over to the new undertaking		...	766,534	766,534
(3) Sale-proceeds of Surplus Stores		4,060	42,238	46,298
Capital outlay		621,150	12,563,006	13,184,156
DEDUCT—Charged in England		341,958	11,142,891	11,484,849
Net outlay in India of E. I. Railway	£	279,192	1,420,115	1,699,307

No. 72.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY.

		During the year 1884-85.	Total of previous year.	TOTAL.
EASTERN BENGAL RAILWAY.				
DEBT INCURRED IN OR CREATED FOR THE PURCHASE OF THE LINE—		£	£	£
Eastern Bengal Railway Debenture and Debenture Stock taken over		811,616	...	811,616
Debenture discharged in anticipation of purchase		150,000	...	150,000
India 3½ per cent. stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock		11,064	55,942	67,006
India 3 per cent. stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock		*108	...	108
*Incurred	£ 708			
Less Discharged	600			
		972,788	55,942	1,028,730
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—				
Overdrawn Capital to 30th June 1884		42,448	...	42,448
Capital Account: Preliminary Expenses		146	12,577	12,723
" " Land		4,545	111,375	115,920
" " Construction of Line		14,206	201,818	216,024
" " Ballast and Permanent-way		69,205	340,078	409,283
" " Stations and Buildings		19,272	120,132	139,404
" " Plant		3,968	12,878	16,846
" " Rolling-Stock		45,690	144,629	190,319
" " Establishment		1,571	126,838	128,409
" " Steam Ferries		7,359	507	7,866
" " Suspense Account		65,420	21,643	87,063
Deduct value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—		1,246,618	1,148,417	2,395,035
Cash Deposits, &c., made over to the new undertaking		72,788	...	72,788
Depreciation on Flotilla Account		24,006	...	24,006
Capital Outlay		1,149,824	(a)1,148,417	2,298,241
DEDUCT—Charged in England		1,028,847	509,193	1,538,040
Net Outlay in India, of E. B. Railway	£	120,977	639,224	760,201

(a) The previous outlay of the Eastern Bengal Railway is thus made up:—

	£
Debenture Stock of the Eastern Bengal Railway discharged	55,942
Capital outlay of the Calcutta and South-Eastern Railway	936,475
Capital outlay of the Porada Section of the Northern Bengal State Railway	156,000
	1,148,417

No. 73.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION WORKS not charged against Revenue, for the Year ended 31st March 1885.

	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1885.					
					DEDUCT									
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same Account.	TOTAL.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Less Receipts on Capital Account.	NET TOTAL.
IRRIGATION AND NAVIGATION WORKS.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
BENGAL.														
Orissa Project	61,560	12,600	4,190	...	*272*	*719*	*991*	77,359	1,535,502	399,747	192,066	13,982	*7,574*	2,133,723
Midnapore Series	1,897	270	6,782	...	*28*	*6,514*	*6,542*	2,407	533,822	192,209	89,797	2,441	*3,045*	815,224
Tidal Canal	...	...	...	...	...	...	...	...	126,624	44,979	5,758	...	*91*	177,270
Soane Canal	29,103	5,508	7,698	...	*302*	*2,785*	*3,087*	39,222	1,772,874	499,045	204,758	18,541	*30,377*	2,464,841
TOTAL BENGAL . £	92,560	18,378	18,670	...	*602*	*10,018*	*10,620*	118,988	3,968,822	1,135,980	492,379	34,964	*41,087*	5,591,058
N.-W. PROVINCES.														
Ganges Canal	11,930	2,435	704	...	...	*1,789*	*1,789*	13,280	2,248,567	365,905	25,329	16,494	*15,337*	2,640,958
Lower Ganges Canal	52,525	11,833	7,669	...	...	*1,141*	*1,141*	70,886	2,013,256	390,684	131,274	28,654	*18,856*	2,545,012
Agra Canal	14,583	3,051	115	...	...	*1,156*	*1,156*	16,593	645,069	142,641	32,942	6,334	*4,788*	822,198
Eastern Jumna Canal	6,126	1,322	95	906	...	...	...	8,449	235,291	44,940	2,439	5,576	*47*	288,199
TOTAL N.-W. PROVINCES . £	85,164	18,641	8,583	906	...	*4,086*	*4,086*	109,208	5,142,183	944,170	191,984	57,058	*39,028*	6,296,367
PUNJAB.														
Western Jumna Canal	40,900	10,489	588	604	*66*	...	*66*	52,515	734,779	207,355	11,778	9,115	*984*	962,043
Bari Doâb Canal	21,268	4,880	5	...	*84*	*1,750*	*1,834*	24,319	1,208,903	271,045	48,101	6,017	*1,566*	1,532,500
Sirhind Canal	92,165	29,168	*—1,403*	...	*91*	*6,489*	*6,580*	113,350	2,016,251	650,167	367,756	45,381	*17,077*	3,062,478
Chinab Canal	40,491	6,952	1,095	2,145	*80*	...	*80*	50,603	59,490	12,082	2,536	5,315	*88*	79,335
Lower Sohag and Para Canal	14,338	3,369	214	91	*6*	...	*6*	18,006	18,245	6,890	590	1,321	*7*	27,039
Sidhnai Canal	19,914	4,709	739	...	*6*	*1,281*	*1,287*	24,075	23,210	7,741	2,019	772	*12*	33,730
	229,076	59,567	1,238	2,840	*333*	*9,520*	*9,853*	282,868	4,060,878	1,155,280	432,780	67,921	*19,734*	5,697,125
Less—Outlay from Contribution by Native States for Sirhind Canal.	41,572	12,399	*—408*	...	*62*	*2,142*	*2,204*	51,359	718,867	271,538	124,457	12,279	*6,102*	1,121,039
TOTAL PUNJAB . £	187,504	47,168	1,646	2,840	*271*	*7,378*	*7,649*	231,509	3,342,011	883,742	308,323	55,642	*13,632*	4,576,086
Carried forward . £	365,228	84,187	28,899	3,746	*873*	*21,482*	*22,355*	459,705	12,453,016	2,963,892	992,686	147,664	*93,747*	16,463,511

N.—Cap. Exp. not charged to Revenue.

No. 73.—Abstract Account of Capital Expenditure on Irrigation Works not charged against Revenue, for the Year ended 31st March 1885—*continued.*

	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1885.					
					DEDUCT									
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous years, and charged to Works in current year in excess of payments on the same Account.	Total.	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
IRRIGATION AND NAVIGATION WORKS—*continued.*	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward	365,228	84,187	28,899	3,746	*873*	*21,482*	*22,355*	459,705	12,453,016	2,963,892	992,686	147,664	*93,747*	16,463,511
MADRAS.														
Godávári Delta System	29,450	6,601	1,274	...	...	...	...	37,325	730,765	180,395	89,909	...	*66*	1,001,003
Kistna Delta System	34,673	7,567	4,279	...	*10*	...	*10*	46,509	504,355	125,136	39,034	...	*633*	667,892
Penner Anicut System	...	...	...	...	*1*	...	*1*	—*1*	111,434	27,858	2,786	...	*1*	142,077
Cauvery Delta System	13,596	2,531	101	...	*12*	...	*12*	16,216	102,543	24,259	4,761	...	*20*	131,543
Srivaikuntham System	1,072	207	...	...	...	...	...	1,279	101,254	28,143	1,053	...	*24*	130,426
Sangam System	49,659	9,758	2,264	...	...	...	...	61,681	152,509	31,739	12,464	...	...	196,712
Kurnool Canal	(*a*) 702	...	...	...	*7,627*	...	*7,627*	—*6,925*	1,776,070	...	...	...	*19,824*	1,756,246
Barur Tank Project	4,014	901	45	...	...	...	...	4,960	12,949	3,045	251	...	...	16,245
TOTAL MADRAS . £	133,166	27,565	7,963	...	*7,650*	...	*7,650*	161,044	3,491,879	420,575	150,258	...	*20,568*	4,042,144
BOMBAY.														
Dekkan.														
Hathmati Canal	...	...	...	...	...	...	...	...	38,364	9,952	906	...	*129*	49,093
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	...	26,036	6,703	1,931	...	*20*	34,650
Kádvá River Works	5,971	1,170	38	...	...	...	...	7,179	45,191	11,922	1,924	...	*14*	59,023
Lower Panjhra River Works	...	...	...	...	...	...	...	...	33,815	6,759	323	...	*4*	40,893
Mutha Storage Lake and Works	4,712	1,883	385	...	*50*	...	*50*	6,930	487,237	83,031	10,775	...	*1,202*	579,841
Krishna Canal	541	134	2	...	...	...	...	677	64,785	13,519	196	...	...	78,500
Ekruk Tank	623	82	1	...	...	...	...	706	100,418	21,212	972	...	*119*	122,483
	11,847	3,269	426	...	*50*	...	*50*	15,492	795,846	153,098	17,027	...	*1,488*	964,483

Sindh.														
Unherwah	15,103	2,117	48	...	...	...	...	17,268	15,184	2,483	48	...	...	17,715
Eastern Nara	27,832	4,483	109	...	...	...	...	32,424	347,471	85,312	3,923	...	*18*	436,688
Begari Canal	7,590	1,064	...	...	...	...	...	8,654	133,475	21,938	422	...	*2*	155,833
Desert Canal	4,218	591	...	...	...	...	...	4,809	85,893	19,503	1,382	...	*4*	106,774
	54,743	8,255	157	...	...	...	...	63,155	582,023	129,236	5,775	...	*24*	717,010
TOTAL BOMBAY . £	66,590	11,524	583	...	*50*	...	*50*	78,647	1,377,869	282,334	22,802	...	*1,512*	1,681,493
GRAND TOTAL . £	564,984	123,276	37,445	3,746	*8,573*	*21,482*	*30,055*	699,396	17,322,764	3,666,801	1,165,746	147,664	*115,827*	22,187,148
Add—Outlay in England to be brought to account .								...						89
TOTAL OUTLAY FOR IRRIGATION WORKS NOT CHARGED AGAINST REVENUE . . . £ India .	...	...	...	...	...	...	...	694,938	...	...	...	...	...	19,190,953
England .	...	...	...	...	...	...	...	4,458	...	...	...	...	...	2,996,284

(*a*) A further sum of £702 was paid in respect of the purchase of the Madras Irrigation and Canal Company's undertaking.

NO. 74.—STATEMENT in EXPLANATION of the ITEM described as "PRODUCTIVE PUBLIC WORKS EXPENDITURE, formerly treated as ORDINARY, now transferred to CAPITAL by CREDIT as an EXTRAORDINARY RECEIPT" in the GENERAL ACCOUNT on pages 2 and 3.

PUBLIC WORKS EXPENDITURE formerly treated as "ORDINARY," now transferred to "PRODUCTIVE."

WORKS.	Amount.	TOTAL.
	£	£
IRRIGATION AND NAVIGATION.		
Madras.		
Godavari Delta System	—*3,103*	
Kistna Delta System	—*5,531*	
Cauvery Delta System	—*2,496*	
Penner Anicut System	—*808*	
Bombay.		
Unherwah Canal	447	
		—*11,491*
STATE RAILWAYS.		
Nagpur-Bengal	30,589	
		30,589
GRAND TOTAL		19,098

N.—Cap. Exp. not charged to Revenue.

No. 75.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding

PARTICULARS.	GENERAL AND POLITICAL.					No. of Items.
	Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	
	£	£	£	£	£	
DIRECTION.						
Chief Engineer and Secretariat.						
Inspector General and Assistant	8,400	...	...	...	...	1
Chief Engineer and Assistants	...	...	...	...	...	2
Upper Subordinates	...	...	...	...	...	3
Office Establishment	4,989	...	...	...	...	4
Travelling allowances	718	...	...	...	...	5
Contingencies	798	...	...	...	...	6
Local allowances	...	...	...	...	...	7
TOTAL . £	14,905	...	...	...	...	8
Superintending Engineers,						
Superintending Engineers and Assistants	11,673	2,163	555	825	...	9
Upper Subordinates	...	...	...	...	...	10
Office Establishment	4,046	1,385	...	...	...	11
Travelling allowances	1,141	199	...	34	...	12
Contingencies	1,210	245	...	30	...	13
Local allowances	...	...	...	...	...	14
TOTAL . £	18,070	3,992	555	889	...	15
TOTAL DIRECTION . £	32,975	3,992	555	889	...	16
CONSTRUCTION.						
Engineer Establishment, consisting of Executive and Assistant Engineers	49,371	7,816	670	1,799	...	17
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	23,104	4,126	841	753	1,302	18
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	8,900	1,936	372	140	...	19
Petty Establishment	5,294	1,222	747	995	...	20
Office ditto, including Accountants	19,578	1,689	63	...	...	21
Medical ditto	...	...	...	...	...	22
Local allowances	...	...	...	...	...	23
Travelling allowances	11,242	2,669	658	408	...	24
Contingencies	4,860	575	134	111	...	25
Special allowances	...	...	...	...	...	26
TOTAL CONSTRUCTION . £	122,349	20,033	3,485	4,206	1,302	27
ACCOUNTS.						
Examiners, and Deputy and Assistant Examiners	2,666	805	350	318	...	28
Accountants	...	1,673	...	...	...	29
Clerks and office servants	5,754	318	...	...	...	30
Travelling allowances	232	191	...	7	...	31
Contingencies	399	53	...	24	...	32
Local allowances	...	...	...	...	...	33
TOTAL ACCOUNTS . £	9,051	3,040	350	349	...	34
COLLECTION OF REVENUE	...	...	...	...	...	35
CONSERVANCY, POLICE AND NAVIGATION ESTABLISHMENTS	...	...	...	...	...	36
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	...	37
BARRACK DEPARTMENT	...	...	...	...	...	38
TOTAL AMOUNT AUDITED . £	164,375	27,065	4,390	5,444	1,302	39
Add—Charges of other departments and of previous year disbursed during the year	33	...	47	....	...	40
TOTAL .. £	164,408	27,065	4,437	5,444	1,302	41
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	5,106	2,879	...	...	...	42
GRAND TOTAL . £	* 159,302	24,186	4,437	5,444	1,302	43

*Includes Simla and Imperial Circle.

of the PUBLIC WORKS DEPARTMENT, for the Year ended 31st March 1885.

Railways.)

No. of Items.	GENERAL AND POLITICAL.			CENTRAL PROVINCES.	BRITISH BURMAH.	ASSAM.	CARRIED FORWARD.		
	Buildings under Quetta Agency.	RAJPUTANA. Public Works.	TOTAL.	Public Works.	Public Works.	Public Works.	Public Works.	Irrigation.	TOTAL.
	£	£	£	£	£	£	£	£	£
1	...	...	8,400	...	...	...	8,400	...	8,400
2	...	...	...	3,213	3,250	...	6,463	...	6,463
3	...	...	...	...	...	...	...	...	...
4	...	...	4,989	2,324	2,775	...	10,088	...	10,088
5	...	...	718	212	406	...	1,336	...	1,336
6	...	...	798	312	378	...	1,488	...	1,488
7	...	...	...	...	236	...	236	...	236
8	...	...	14,905	6,061	7,045	...	28,011	...	28,011
9	...	2,507	17,723	...	1,246	2,718	21,687	...	21,687
10	...	...	...	...	...	...	...	...	...
11	...	651	6,082	...	86	1,300	7,468	...	7,468
12	...	332	1,706	...	168	306	2,180	...	2,180
13	...	332	1,817	...	...	351	2,168	...	2,168
14	...	...	...	...	...	443	443	...	443
15	...	3,822	27,328	...	1,500	5,118	33,946	...	33,946
16	...	3,822	42,233	6,061	8,545	5,118	61,957	...	61,957
17	...	5,349	65,005	10,357	17,693	10,105	103,160	...	103,160
18	...	613	30,739	3,193	9,789	4,185	47,906	...	47,906
19	...	935	12,283	1,655	3,579	929	18,446	...	18,446
20	...	236	8,494	326	1,588	410	10,818	...	10,818
21	...	1,295	22,625	3,124	6,675	3,065	35,489	...	35,489
22	...	...	...	...	410	...	410	...	410
23	...	...	...	...	6 512	3,536	10,048	...	10,048
24	...	1,235	16,212	4,080	8,698	3,827	32,817	...	32,817
25	...	412	6,092	674	1,447	236	8,449	...	8,449
26	...	...	...	...	...	...	...	...	...
27	...	10,075	161,450	23,409	56,391	26,293	267,543	...	267,543
28	...	822	4,961	1,263	924	1,368	8,516	...	8,516
29	...	635	2,308	741	1,539	793	5,381	...	5,381
30	...	292	6,364	627	939	392	8,322	...	8,322
31	...	25	455	61	119	194	829	...	829
32	...	160	636	155	119	86	996	...	996
33	...	...	...	...	422	411	833	...	833
34	...	1,934	14,724	2,847	4,062	3,244	24,877	...	24,877
35	...	...	...	...	564	...	564	...	564
36	...	...	...	...	...	...	...	...	...
37	...	...	...	...	...	...	...	...	...
38	...	...	...	384	...	...	384	...	384
39	...	15,831	218,407	32,701	69,562	34,655	355,325	...	355,325
40	(a) 4,557	161	4,798	...	...	...	4,798	...	4,798
41	(a) 4,557	15,992	223,205	32,701	69,562	34,655	360,123	...	360,123
42	...	565	8,550	1,036	1,638	3,015	14,239	...	14,239
43	(a) 4,557	15,427	214,655	31,665	67,924	31,640	345,884	...	345,884

(a) Details given under Military Works Branch, *vide* Examiner, Military Works Accounts, for 1884-85.

N.—Cap. Exp. not charged to Revenue.

No. 75.—Detailed Account of Expenditure on Establishments of the

(Excluding

PARTICULARS.	BROUGHT FORWARD.			BENGAL.			NORTH-WESTERN PROVINCES AND OUDH.			No. of Items.
	Public Works.	Irrigation.	TOTAL.	Public Works.	Irrigation.	TOTAL.	Public Works.	Irrigation.	TOTAL.	
	£	£	£	£	£	£	£	£	£	
DIRECTION.										
Chief Engineer and Secretariat.										
Inspector General and Assistant	8,400	...	8,400	...	...	...	...	...	...	1
Chief Engineer and Assistants	6,463	...	6,463	12,273	...	12,273	9,067	4,110	13,177	2
Upper and Lower Subordinates and Petty Establishment	...	...	...	...	...	...	...	...	...	3
Office Establishment	10,088	...	10,088	11,362	...	11,362	3,166	3,167	6,333	4
Travelling allowances	1,336	...	1,336	739	...	739	1,103	789	1,892	5
Contingencies	1,488	...	1,488	1,188	...	1,188	827	406	1,233	6
Presidency and local allowances	236	...	236	1,044	...	1,044	...	...	...	7
Presidency house-rent	...	...	...	340	...	340	...	...	...	8
TOTAL . £	28,011	...	28,011	26,946	...	26,946	14,163	8,472	22,635	9
Superintending Engineers.										
Superintending Engineers and Assistants	21,687	...	21,687	13,688	...	13,688	5,687	8,006	13,693	10
Upper and Lower Subordinates	...	...	...	...	...	...	...	410	410	11
Office and Petty Establishments	7,468	...	7,468	7,000	...	7,000	2,029	2,255	4,284	12
Travelling allowances	2,180	...	2,180	1,103	...	1,103	708	632	1,340	13
Contingencies	2,168	...	2,168	784	...	784	369	572	941	14
Local allowance	443	...	443	7	...	7	...	...	...	15
Presidency house-rent	...	...	...	396	...	396	...	...	...	16
TOTAL . £	33,946	...	33,946	22,978	...	22,978	8,793	11,875	20,668	17
TOTAL DIRECTION . £	61,957	...	61,957	49,924	...	49,924	22,956	20,347	43,303	18
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	103,160	...	103,160	52,442	...	52,442	41,682	34,619	76,301	19
Upper Subordinates, consisting of Sub-Engineers, Supervisors and Overseers	47,906	...	47,906	28,876	...	28,876	6,338	7,222	13,560	20
Lower ditto	18,446	...	18,446	8,600	...	8,600	4,289	7,977	12,266	21
Petty Establishment	10,818	...	10,818	4,167	...	4,167	1,815	7,155	8,970	22
Office ditto, including Accountants	35,489	...	35,489	16,867	...	16,867	12,238	11,620	23,858	23
Medical ditto	410	...	410	1,226	...	1,226	...	880	880	24
Presidency and local allowances	10,048	...	10,048	874	...	874	...	...	...	25
Travelling allowances	32,817	...	32,817	17,463	...	17,463	14,438	12,021	26,459	26
Presidency house-rent	...	...	...	534	...	534	...	...	...	27
Contingencies	8,449	...	8,449	3,422	...	3,422	2,545	3,080	5,625	28
Special allowances	...	...	...	...	...	...	...	...	...	29
TOTAL CONSTRUCTION . £	267,543	...	267,543	134,471	...	134,471	83,345	84,574	167,919	30
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners	8,516	...	8,516	3,766	...	3,766	4,050	1,208	5,258	31
Accountants	5,381	...	5,381	3,627	...	3,627	1,941	1,449	3,390	32
Clerks and office servants	8,322	...	8,322	3,179	...	3,179	3,098	2,083	5,181	33
Travelling allowances	829	...	829	257	...	257	106	64	170	34
Contingencies	996	...	996	244	...	244	353	145	498	35
Local allowances	833	...	833	425	...	425	...	...	...	36
Presidency house-rent	...	...	...	340	...	340	...	...	...	37
TOTAL ACCOUNTS . £	24,877	...	24,877	11,838	...	11,838	9,548	4,949	14,497	38
COLLECTION OF REVENUE	564	...	564	...	18,941	18,941	...	39,713	39,713	39
CONSERVANCY, POLICE, AND NAVIGATION ESTABLISHMENTS AND PLANTATIONS	...	...	...	...	11,554	11,554	...	2,852	2,852	40
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	920	92	1,012	...	667	667	41
BARRACK DEPARTMENT	384	...	384	...	...	...	...	...	...	42
THOMASON COLLEGE AND ROORKEE WORK-shops	...	...	...	...	...	...	15,644	...	15,644	42½
TOTAL AMOUNT AUDITED . £	355,325	...	355,325	197,153	30,587	227,740	131,493	153,102	284,595	43
Add—Charges of other departments and of previous year disbursed during the year	4,798	...	4,798	367	67,054	67,421	1,133	1,346	2,479	44
TOTAL . £	360,123	...	360,123	197,520	97,641	295,161	132,626	154,448	287,074	45
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	14,239	...	14,239	75,215	90	75,305	8,481	...	8,481	46
GRAND TOTAL	345,884	...	345,884	122,305	97,551	219,856	124,145	154,448	278,593	47

Public Works Department, for the Year ended 31st March 1885 —*continued.*

Railways.)

No. of Items.	Punjab.			Madras.	Bombay.			Grand Total.		
	Public Works.	Irrigation.	Total.	Public Works.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.
	£	£	£	£	£	£	£	£	£	£
1	...	...	...	...	...	...	...	8,400	...	8,400
2	4,562	3,056	7,618	8,479	5,009	3,202	8,211	45,853	10,368	56,221
3	...	...	...	...	480	374	854	480	374	854
4	4,524	2,752	7,276	5,540	2,603	609	3,212	37,283	6,528	43,811
5	975	599	1,574	1,048	85	455	540	5,286	1,843	7,129
6	638	424	1,062	980	523	117	640	5,644	947	6,591
7	...	...	...	...	152	...	152	1,432	...	1,432
8	...	...	...	...	74	...	74	414	...	414
9	10,699	6,831	17,530	16,047	8,926	4,757	13,683	104,792	20,060	124,852
10	4,217	6,055	10,272	14,562	8,241	1,152	9,393	68,082	15,213	83,295
11	...	82	82	...	1,139	...	1,139	1,139	492	1,631
12	1,599	2,930	4,529	5,635	1,798	857	2,655	25,529	6,042	31,571
13	260	693	953	1,221	536	508	1,044	6,008	1,833	7,841
14	407	563	970	680	292	68	360	4,700	1,203	5,903
15	...	...	...	...	72	...	72	522	...	522
16	...	...	...	...	51	...	51	447	...	447
17	6,483	10,323	16,806	22,098	12,129	2,585	14,714	106,427	24,783	131,210
18	17,182	17,154	34,336	38,145	21,055	7,342	28,397	211,219	44,843	256,062
19	26,085	36,073	62,158	55,089	34,262	23,194	57,456	312,720	93,886	406,606
20	6,254	8,243	14,497	39,775	27,943	11,543	39,486	157,092	27,008	184,100
21	5,778	7,110	12,888	84	5,734	3,639	9,373	42,931	18,726	61,657
22	1,897	6,819	8,716	44,217	1,869	1,677	3,546	64,783	15,651	80,434
23	6,492	12,449	18,941	...	16,880	8,579	25,459	87,966	32,648	120,614
24	23	1,637	1,660	63	...	198	198	1,722	2,715	4,437
25	...	...	...	...	1,584	...	1,584	12,506	...	12,506
26	8,625	11,670	20,295	18,939	13,627	11,643	25,270	105,909	35,334	141,243
27	...	...	...	...	498	...	498	1,032	...	1,032
28	2,125	4,156	6,281	3,836	2,218	1,627	3,845	22,595	8,863	31,458
29	‡ 1,949	...	1,949	...	..	...	...	1,949	...	1,949
30	59,228	88,157	147,385	162,003	104,615	62,100	166,715	811,205	234,831	1,046,036
31	2,738	1,618	4,356	3,113	3,856	...	3,856	26,039	2,826	28,865
32	2,466	1,457	3,923	8,487	4,171	...	4,171	26,073	2,906	28,979
33	2,250	1,330	3,580	...	2,684	...	2,684	19,533	3,413	22,946
34	154	90	244	271	135	...	135	1,752	154	1,906
35	210	124	334	527	186	...	186	2,516	269	2,785
36	...	...	...	...	777	...	777	2,035	...	2,035
37	...	...	...	...	410	...	410	750	...	750
38	7,818	4,619	12,437	12,398	12,219	...	12,219	78,698	9,568	88,266
39	...	26,235	26,235	...	...	2,296	2,296	564	87,185	87,749
40	...	129	129	...	...	338	338	...	14,873	14,873
41	...	1,305	1,305	...	...	240	240	920	2,304	3,224
42	...	...	...	...	...	...	...	384	...	384
42½	...	...	...	...	...	...	...	15,644	...	15,644
43	84,228	137,599	221,827	212,546	137,889	72,316	210,205	1,118,634	393,604	1,512,238
44	...	(a) 2,468	2,468	1,820	9,363	6,567	15,930	17,481	77,435	94,916
45	84,228	140,067	224,295	214,366	147,252	78,883	226,135	1,136,115	471,039	1,607,154
46	7,389	13,185	20,574	2,032	9,313	7,080	16,393	116,669	20,355	137,024
47	76,839	126,882	203,721	212,334	137,939	71,803	209,742	1,019,446	450,684	1,470,130

(a) Includes £1,619 being Leave and Pension allowances debitable to Native State on account of Sirhind Canal, and £849 share of charges of P. W. Press.

‡ Inclusive of charges on account of Steamers and Flats.

N.—Cap. Exp. not charged to Revenue.

No. 76.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT with the PERCENTAGE it bears to the Year ended

(Excluding

PARTICULARS.	Reference to Detailed Accounts See page.	Inspector General of Military Works.	Central India.	Coorg.	Hydera-bad.	Port Blair.	No. of Items.
		£	£	£	£	£	
WORKS AND REPAIRS.							
PROTECTIVE PUBLIC WORKS . { Original Works	97	...	...	...	...	...	1
PROTECTIVE PUBLIC WORKS . { Repairs . .	97	...	...	...	...	...	2
IRRIGATION AND NAVIGATION. *(Imperial, Provincial and Local.)*							
Ordinary, Capital . . . { Original Works	121	...	...	...	...	...	3
Ordinary, Capital . . . { Repairs . .	121	...	...	...	...	...	4
„ Revenue . . . { Original Works	121	...	...	...	...	...	5
„ Revenue . . . { Repairs . .	121	...	...	...	...	...	6
Ordinary Irrigation and Agricultural. { Original Works	122 & 123	...	...	...	..	...	7
Ordinary Irrigation and Agricultural. { Repairs . .	122 & 123	...	...	...	...	...	8
MILITARY WORKS AND CIVIL BUILDINGS, ROADS AND SERVICES.							
Imperial . . . . { Original Works	135	256,383	19,651	11,594	6,946	2,602	9
Imperial . . . . { Repairs . .	135	183,786	31,657	4,567	8,458	1,016	10
Provincial . . . . { Original Works	136	...	...	...	...	...	11
Provincial . . . . { Repairs . .	136	...	...	...	...	...	12
Local, Incorporated . . { Original Works	137	...	...	1,083	...	...	13
Local, Incorporated . . { Repairs . .	137	...	...	2,159	...	...	14
IRRIGATION AND NAVIGATION. *(Imperial, Provincial and Local.)*							
Productive Public Works, Revenue Account. { Original Works	107	...	...	...	...	...	15
Productive Public Works, Revenue Account. { Repairs . .	107	...	...	...	...	...	16
Capital Productive Public Works, Irrigation. { Original Works	175 to 177	...	...	...	...	...	17
Capital Productive Public Works, Irrigation. { Repairs . .	175 to 177	...	...	...	...	...	18
GRAND TOTAL WORKS AND REPAIRS . £		440,169	51,308	19,403	15,404	3,618	19
ESTABLISHMENT.							
PROTECTIVE PUBLIC WORKS . . Establishment .	97	...	...	...	...	...	20
IRRIGATION AND NAVIGATION. *(Imperial, Provincial and Local.)*							
Ordinary, Capital . . . Establishment	121	...	...	...	...	...	21
Ordinary, Revenue . . . Ditto	121	...	...	...	...	...	22
Ordinary, Irrigation and Agricultural Ditto .	122 & 123	...	...	...	...	...	23
MILITARY WORKS AND CIVIL BUILDINGS, ROADS AND SERVICES.							
Imperial . . . . . Establishment .	135	159,302	24,186	3,627	5,444	1,302	24
Provincial . . . . . Ditto .	136	...	...	...	...	...	25
Local, Incorporated . . . Ditto .	137	...	...	810	...	...	26
IRRIGATION AND NAVIGATION. *(Imperial, Provincial and Local.)*							
Productive Pub. Wks., Revenue Account Establishment	107	...	...	...	...	...	27
Capital Productive Public Works, Irrigation ditto .	175 to 177	...	...	...	...	...	28
GRAND TOTAL ESTABLISHMENT . £		159,302	24,186	4,437	5,444	1,302	29
Deduct—Charges for Civil Engineering College and Roorkee Workshops		...	...	...	...	...	30
NET TOTAL ESTABLISHMENT . £		159,302	24,186	4,437	5,444	1,302	31
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS		36·19	47·13	22·87	35·34	35·99	32

the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS, for 31st March 1885.

Railways.)

No. of Items.	GENERAL. Rajputana.	Buildings under Quetta Agency.	TOTAL.	Central Provinces.	British Burmah.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	...	...	...	32,195	69,850	24,314	20,283	60,778	207,420
2	...	...	...	...	...	...	...	...	...	...	...	...
3	281	...	281	...	...	...	18,436	2,771	...	16,884	13,151	51,523
4	...	...	...	...	...	...	...	...	...	...	...	...
5	37	...	37	...	...	...	7,857	3,816	4,409	403	15,730	32,252
6	1,899	...	1,899	...	...	...	11,924	3,806	22,272	16,098	80,612	136,611
7	109	...	109	...	31,693	...	26,459	2,515	716	40,190	2,614	104,296
8	...	...	...	...	8,045	...	53,670	1,612	43	136,097	4,916	204,383
9	10,236	11,002	318,414	13,509	27,608	17,742	87,500	15,299	28,793	32,727	70,170	611,762
10	11,946	6,833	248,263	3,591	12,286	4,417	18,446	5,048	10,960	28,616	55,381	387,008
11	...	...	...	55,226	102,330	24,137	83,835	112,551	91,436	154,455	190,366	814,336
12	...	...	...	55,299	42,252	10,676	80,873	116,009	124,744	25,859	131,392	587,104
13	516	...	1,599	2,816	31,464	...	1,813	89,623	40,783	2,354	91,370	261,822
14	814	...	2,973	435	2,871	...	...	106,174	42,499	2,333	89,130	246,415
15	...	...	...	...	...	...	...	26,288	8,258	10,865	154	45,565
16	...	...	...	...	...	...	70,887	79,929	47,016	49,719	19,130	266,681
17	...	...	...	...	...	...	92,560	85,164	187,504	133,166	66,590	564,984
18	...	...	...	...	...	...	...	...	...	...	...	...
19	25,838	17,835	573,575	130,876	258,549	56,972	586,455	720,455	633,747	670,049	891,484	4,522,162
20	...	...	...	...	...	...	7,405	16,129	5,982	—416	14,017	43,117
21	70	...	70	...	...	...	4,241	1,162	...	11,175	3,480	20,128
22	919	...	919	...	...	...	9,762	8,218	23,933	4,297	32,260	79,389
23	519	...	519	...	7,518	...	18,264	515	1,709	56,534	2,565	87,624
24	13,803	4,557	212,221	3,719	6,356	4,995	24,093	3,928	6,080	13,418	28,421	303,231
25	...	...	...	27,757	50,729	26,645	97,797	69,292	63,084	64,452	90,157	489,913
26	116	...	926	189	3,321	...	415	50,925	7,675	3,096	19,361	85,908
27	...	...	...	...	...	...	39,501	109,783	48,090	32,213	7,957	237,544
28	...	...	...	...	...	...	18,378	18,641	47,168	27,565	11,524	123,276
29	15,427	4,557	214,655	31,665	67,924	31,640	219,856	278,593	203,721	212,334	209,742	1,470,130
30	...	...	...	...	...	...	...	15,644	...	...	...	15,644
31	15,427	4,557	214,655	31,665	67,924	31,640	219,856	262,949	203,721	212,334	209,742	1,454,486
32	59·70	25·55	37·42	24·19	26·27	55·53	37·48	36·49	32·14	31·68	23·52	32·16

N.—Cap. Exp. not charged to Revenue.

No. 77.—DETAILED ACCOUNT of EXPENDITURE on TOOLS

(Excluding

PARTICULARS.	INDIA, GENERAL.						CENTRAL PROVINCES.	BRITISH BURMAH.			No. of Items.
	Inspector General of Military Works	Central India.	Coorg.	Hyderabad.	Rajputana. Public Works.	Buildings under Quetta Agency.	Public Works.	Public Works.	Irrigation.	Total.	
NEW SUPPLIES.	£	£	£	£	£	£	£	£	£	£	
Surveying and mathematical instruments	393	66	43	7	43	...	348	180	...	180	1
Machinery, including navigation plant	...	536	...	29	...	...	288	958	...	958	2
Tools	3,769	209	87	110	114	...	659	1,522	...	1,522	3
Plant	323	...	...	23	...	...	559	1,390	...	1,390	4
Office furniture	216	67	2	1	21	...	124	31	...	31	5
Camp equipage	...	...	3	...	29	...	245	...	...	...	6
Live stock	4	...	77	...	2	...	...	...	...	...	7
Rolling-stock for railways or canals	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	...	...	...	...	92	...	...	219	1,184	1,403	9
TOTAL NEW SUPPLIES . £	4,705	878	212	170	301	...	2,223	4,300	1,184	5,484	10
Repairs and carriage from place to place	2,136	512	51	36	144	...	206	308	29	337	11
TOTAL . £	6,841	1,390	263	206	445	...	2,429	4,608	1,213	5,821	12
Add or deduct—Charges by other Departments	—263	...	...	...	...	263	—28	—102	...	—102	13
Deduct—Contributions	...	385	...	...	78	...	29	35	...	35	14
GRAND TOTAL . £	6,578*	1,005	263	206	367	263	2,372	4,471	1,213	5,684	15
DISTRIBUTION OF THE FOREGOING:											
PROTECTIVE PUBLIC WORKS	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION AND NAVIGATION: (*Imperial, Provincial, and Local.*)											
Ordinary, Capital	...	...	...	...	—26	...	...	...	...	...	17
Ordinary, Revenue	...	...	...	...	114	...	...	...	...	...	18
Ordinary, Irrigation and Agricultural	...	...	...	...	13	...	...	...	1,213	1,213	19
MILITARY WORKS AND CIVIL BUILDINGS, ROADS AND SERVICES:											
Imperial	6,578	1,005	214	206	249	263	249	528	...	528	20
Provincial	...	...	...	...	...	...	2,095	3,667	...	3,667	21
Local, Incorporated	...	...	49	...	17	...	28	276	...	276	22
IRRIGATION AND NAVIGATION: (*Imperial, Provincial, and Local.*)											
Productive Public Works, Revenue Account	...	...	...	...	...	...	...	...	...	...	23
Capital Productive Public Works, Irrigation	...	...	...	...	...	...	...	...	...	...	24
GRAND TOTAL . £	6,578*	1,005	263	206	367	263	2,372	4,471	1,213	5,684	25

* Includes Simla and Imperial Circle.

and PLANT, of the Public Works Department, for the Year ended 31st March 1885.

Railways).

No. of Items.	ASSAM.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.	BOMBAY.			GRAND TOTAL.		
	Public Works.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	293	73	...	73	446	...	446	228	...	228	1,378	—97	34	—63	3,401	34	3,435
2	463	96	15,498	15,594	98	300	398	561	450	1,011	4,365	...	5	5	7,394	16,253	23,647
3	899	646	...	646	1,767	...	1,767	685	...	685	981	3 809	1,103	4,912	15,257	1,103	16,360
4	...	...	...	...	9	...	9	10	...	10	193	1,561	1,368	2,929	4,068	1,368	5,436
5	59	81	...	81	438	...	438	100	...	100	24	269	320	589	1,433	320	1,753
6	...	...	...	...	109	...	109	174	...	174	70	109	143	252	739	143	882
7	...	12	...	12	...	...	...	117	—2,165	—2,048	33	127	1	128	372	—2,164	—1,792
8	...	...	...	...	...	4,351	4,351	...	...	...	562	...	...	...	562	4,351	4,913
9	...	...	5,683	5,683	...	4,321	4,321	...	2,806	2,806	10,815	...	...	...	11,126	13,994	25,120
10	1,714	908	21,181	22,089	2,867	8,972	11,839	1,875	1,091	2,966	18,421	5,778	2,974	8,752	44,352	35,402	79,754
11	408	1,453	10,072	11,525	523	3,543	4,066	508	2,264	2,772	11,336	2,274	621	2,895	19,895	16,529	36,424
12	2,122	2,361	31,253	33,614	3,390	12,515	15,905	2,383	3,355	5,738	29,757	8,052	3,595	11,647	64,247	51,931	116,178
13	—153	554	...	554	—13	...	—13	8	...	8	—1,516	...	...	...	—1,250	...	—1,250
14	...	...	...	...	36	...	36	...	—407	—407	30	...	...	...	593	—407	186
15	1,969	2,915	31,253	34,168	3,341	12,515	15,856	2,391	3,762	6,153	28,211	8,052	3,595	11,647	62,404	52,338	114,742
16	...	...	400	400	...	333	333	...	312	312	2,195	...	1,939	1,939	2,195	2,984	5,179
17	...	...	3,165	3,165	...	250	250	...	...	...	1,879	...	260	260	1,853	3,675	5,528
18	...	...	771	771	...	146	146	...	288	288	761	...	493	493	875	1,698	2,573
19	...	...	1,424	1,424	...	8	8	...	216	216	2,517	...	16	16	2,530	2,877	5,407
20	325	1,547	...	1,547	229	...	229	397	...	397	610	3,226	...	3,226	15,626	...	15,626
21	1,644	1,341	...	1,341	960	...	960	1,638	...	1,638	5,135	3,135	...	3,135	19,615	...	19,615
22	...	27	...	27	2,152	...	2,152	356	...	356	205	1,691	...	1,691	4,801	...	4,801
23	...	...	6,823	6,823	...	3,195	3,195	...	1,300	1,300	6,946	...	304	304	6,946	11,622	18,568
24	...	...	18,670	18,670	...	8,583	8,583	...	1,646	1,646	7,963	...	583	583	7,963	29,482	37,445
25	1,969	2,915	31,253	34,168	3,341	12,515	15,856	2,391	3,762	6,153	28,211	8,052	3,595	11,647	62,404	52,338	114,742

N.—Cap. Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Sections 0 to V.—Debt, Deposits and Advances.

Receipts £104,707,331. Disbursements £99,205,300.

Major Head.		Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
				£	£	£
O. Permanent Debt	78	Statement of Permanent Debt	188	4,313,828	3,160,506	+1,153,322(a)
	78A	Debt incurred and transferred on account of Productive Public Works	190			
P. Unfunded Debt.	79	Temporary Loans	191	750,000	750,000	
	80	Special Loans	191	4,000	14,043	
	81	Treasury Notes	192	344,592	168,135	+958,409
	82	Deposits of Service Funds	192	720,252	632,559	
	83	Savings Bank Deposits	193	3,141,683	2,437,381	
Q. Deposits and Advances.		Provincial Balances, see Account No. 68	168	73,840	362,784	
		Commission for Reduction of Debt, see Account No. 47A.	98	341,504	2,620	
	84	Excluded Local Funds	194	632,150	625,971	
	85	Political, Railway, and Military Prize Funds	194	44,823	99,144	+746,834
	86	Departmental and Judicial Deposits	195	16,634,382	16,754,852	
	For these Accounts *vide* Appendix A.	Advances	218	7,482,612	7,316,019	
		Suspense Account	221	39,097	187,256	
		Miscellaneous	222	974,621	127,549	
R. Loans to Municipalities, Native States, &c.	87	Advances, Repayments and Balances	200	294,339	270,288	+24,051
S. Capital Account of Guaranteed and Subsidized Companies.	88	Receipts and Withdrawals	208	2,943,380	4,065,118	
		Ditto on account of Southern Mahratta Railway	...	1,707,786	1,003,364	−391,958
		Ditto on account of Western Deccan Railway	...	194,668	169,310	
T. Remittances	For these Accounts *vide* Appendix A.	Inland Money Orders	225	8,192,822	8,197,001	
		Other Local Remittances	223	...	9,195	
		Other Departmental Accounts	224	937,591	930,468	
		Remittances between Civil Treasuries and Departments	224	22,137,670	22,101,215	−349,441
	89	Account between England and India, (New Account).	210	1,729,635	2,109,280	
U. Secretary of State's Bills.	90	Bills drawn and discharged	212	13,758,909	12,921,332	
V. Cash Balance	91	Distribution Statement	213	17,313,147	14,789,910	
		TOTAL		104,707,331	99,205,300	

(a) Net figure carried to Account No. 1 is £1,193,924. The difference of £40,602 represnts amount of Debt discharged by debit to the account of the Commission for the reduction of Debt, and by means of the East Indian and Eastern Bengal Railway sinking Funds, *Vide* note *k* on page 189.

No. 78.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1885, and the Amount of the PERMANENT DEBT at the Commencement and Close of the Year.

IN INDIA.	Amount, 1st April 1884.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1885.
	£	£	£	£	£	£	£
IMPERIAL LOANS BEARING INTEREST.							
4½ per Cent. Transfer Loan of 1870	1,830,890	...	...	1,830,890	150	3,200	1,827,540
4½ „ Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
4½ „ Transfer Loan of 1878	1,759,540	...	...	1,759,540	...	135,190	1,624,350
Transfer Loan of 1879, 4½ per Cent. portion	18,828,397	...	149,140	18,977,537	4	121,290	18,856,243
„ 7*s.* sterling per Cent. portion	23,330	...	...	23,330	...	50	23,280
4 per Cent. Loan of 1832-33	911,519	...	...	911,519	837	37,712	872,970
4 „ „ 1835-36	2,417,200	...	53,640	2,470,840	4,000	77,890	2,388,950
4 „ „ 1842-43	(*a*)23,346,070	...	378,670	23,724,740	1,850	274,920	23,447,970
4 „ „ 1854-55	5,184,590	...	...	5,184,590	1,110	251,600	4,931,880
4 „ Transfer Loan, 1st May 1865	24,656,179	20	989,120	25,645,319	...	55,100	25,590,219
4 „ „ 22nd April 1854	1,226,778	...	...	1,226,778	...	...	1,226,778
Reduced 4 per Cent. Loan of 1879	9,919,920	...	...	9,919,920	...	609,560	9,310,360
4 per Cent. Promissory Notes for Mysore Family	90,898	...	...	90,898	...	1,763	89,135
4 „ Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
4 „ East Indian Railway Commuted Stock	10,675	...	...	10,675	...	625	10,050
3½ „ Loan of 1853-54	55,060	...	...	55,060	...	970	54,090
TOTAL IMPERIAL DEBT in INDIA bearing Interest £	92,761,046	20	1,570,570	94,331,636	7,951	1,569,870	92,753,815
IMPERIAL LOANS NOT BEARING INTEREST.							
5½ per Cent. Loan of 1859-60	8,520	...	...	8,520	1,130	700	6,690
5 „ „ 1856-57	9,730	...	...	9,730	2,420	...	7,310
5 „ „ 1825-26	(*b*)6,166	...	...	6,166	...	...	6,166
5 „ „ 1841-42	(*c*)2,240	...	...	2,240	...	...	2,240
5 „ „ 1854-55 for Public Works	4,620	...	...	4,620	50	...	4,570
5 „ Debenture Loan of 1867-68	2,300	...	...	2,300	2,300	...	...
Treasury Bills at 2½ pie per Cent. per diem	9,260	...	...	9,260	8,630	...	630
Reduced 4 per Cent. Loan of 4th July 1881	600	...	...	600	...	...	600
4 per Cent. Loan of 1824-25	22,624	...	...	22,624	320	...	22,304
4 „ „ 1828-29	725	...	...	725	...	...	725
TOTAL IMPERIAL DEBT in INDIA not bearing Interest £	66,785	...	...	66,785	14,850	700	51,235
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4½ per Cent. Nagpore-Raipore Railway Debenture Loan	43,235	...	...	43,235	...	...	43,235
4 „ Ghazipur-Dildarnagar Railway „ ...	50,080	...	...	50,080	...	...	50,080
4 „ Muttra-Hathras Light „ „ ...	32,410	...	...	32,410	...	...	32,410
4 „ Cawnpore-Farukhabad „ „ ...	45,120	8,500	...	53,620	...	...	53,620
TOTAL PROVINCIAL DEBT in INDIA £	170,845	8,500	...	179,345	...	...	179,345

	1st April 1884.			31st March 1885.		
	£	£	£	£	£	£
Debt bearing Interest:						
In India	93,125,804			93,132,425		
In England	68,065,478			69,228,092		
Debt not bearing Interest:						
In India	66,785			51,235		
In England	43,359			42,996		
		161,191,282			162,360,517	
Debt bearing Interest:						
In India	161,301,426			162,454,748		
In England	110,144			94,231		
			161,411,570			162,548,979

GOVERNMENT STOCK NOTES BEARING INTEREST.							
4 per cent. Stock Notes issued in 1882-83 and accounted for as follows:—							
In India							
Central Provinces	1,342	850	...	2,192	...	...	2,192
Assam	22,294	46	...	22,340	...	...	22,340
Bengal	1,653	33	...	1,686	...	...	1,686
North-Western Provinces and Oudh	22,014	2,148	...	24,162	...	...	24,162
Punjab	69,526	81	...	69,607	...	...	69,607
Madras	32,226	412	...	32,638	...	...	32,638
Bombay	19,758	1,216	...	20,974	...	...	20,974
	25,100	566	...	25,666	...	...	25,666
TOTAL GOVERNMENT STOCK NOTES £	193,913	5,352	...	199,265	...	...	199,265
TOTAL DEBT IN INDIA £	93,192,589	13,872	1,570,570	94,777,031	22,801	1,570,570	93,183,660
IN ENGLAND.							
BEARING INTEREST.							
India 4 per cent. Stock	53,426,084	...	...	53,426,084	(g) 37,982	...	53,388,102
„ 3½ „ Stock	5,157,634	95,000	...	5,397,426	...	...	5,397,426
		(d) 144,792					
„ 3 „ Stock	...	(e) 248,548	...	3,248,548	...	...	3,248,548
		3,000,000					
India 4 per cent. Debentures	8,006,500	...	...	8,006,500	3,005,500	5,000,000	...
India 3½ per cent. Debentures	...	...	5,000,000	5,000,000	...	1,000	5,000,000
East Indian Railway Debenture Stock	1,475,260	...	...	1,475,260	(h) 39,610	...	1,435,650
Eastern Bengal Railway Debenture Stock	...	(f) 349,266	...	349,266	(i) 600	...	348,666
Eastern Bengal Railway Debentures	...	(f) 462,350	...	462,350	52,450	200	409,700
TOTAL DEBT in ENGLAND bearing Interest £	68,065,478	4,299,956	5,000,000	77,365,434	3,136,142	5,001,200	69,228,092
NOT BEARING INTEREST.							
East India Bonds	22,117	...	...	22,117	1,200	...	20,917
India 5 per cent. Stock	20,142	...	...	20,142	363	...	19,779
India 4 per cent. Debentures	...	...	1,000	1,000	...	...	1,000
East Indian Railway Debentures	1,100	...	...	1,100	...	...	1,100
Eastern Bengal Railway Debentures	...	...	200	200	...	...	200
TOTAL DEBT in ENGLAND not bearing Interest £	43,359	...	1,200	44,559	1,563	...	42,996
TOTAL DEBT in ENGLAND £	68,108,837	4,299,956	5,001,200	77,409,993	3,137,705	5,001,200	69,271,088
TOTAL DEBT £	a161,301,426	4,313,828	6,571,770	172,187,024	(k) 3,160,506	6,571,770	162,454,748
CLASSIFICATION OF THE DEBT.							
Permanent Debt, exclusive of that for Productive Public Works, &c.	92,904,108	3,095,020	6,571,770	102,570,898	3,082,314	(l) 10,805,168	88,683,416
For Productive Public Works	m 54,794,200	13,852	3,627,170	58,435,222	...	...	58,435,222
For East Indian Railway	12,454,701	381,568	279,192	13,115,461	77,229	...	13,038,232
For Eastern Bengal Railway	(m) 1,118,417	823,388	327,036	2,298,841	963	...	2,297,878
TOTAL £	161,301,426	4,313,828	10,805,168	176,420,422	3,160,506	10,805,168	162,454,748

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict. Ch. 206 and Section 2 (a) of Acts 44 and 45 Vict. Ch. 53, and the application thereof.

	INDIA DEBT ISSUED IN REDEMPTION OF			TOTAL.	INDIA DEBT CREATED AND ISSUED	
	£305,868 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.		India Debt purchased and cancelled to 31st March 1884:	£
India Debt created and issued under Acts 42 and 43 Vict. Ch. 43 and 44, and 45 Vict. Ch. 53, in redemption of liabilities charged on the Revenues of India:	£	£	£	£		
India 4 per cent. Stock	5,115,939	...	...	5,115,939	India 4 per cent. Stock	...
India 4 per cent. Rupee Debt, ₹106,750 at 2s. the rupee	10,675	...	...	10,675	India 4 per cent. Stock	...
India 3½ per cent. Stock	1,687,252	48,168	67,906	1,802,426	(g) India Debt purchased and cancelled during the year ended 31st March 1885:	
India 3 per cent. Stock	215,243	32,597	708	248,548	India 4 per cent. Stock purchased with £34,345, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock created for the redemption thereof	108,248
	7,029,109	80,765	67,714	7,177,588		108,305
India Debt purchased and cancelled to 31st March 1884:						
India 4 per cent. Stock	5,115,939	...	...	5,115,939		
India 4 per cent. Stock	10,675	...	...	10,675		
(g) India Debt purchased and cancelled during the year ended 31st March 1885:						
India 4 per cent. Stock purchased with £34,345, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock created for the redemption thereof	1,687,252	48,168	67,906	1,802,426		
	215,243	32,597	708	248,548		
India 4 per cent. Stock purchased with £4,708, a year's Interest on the amounts standing to the credit of the Funds	4,569	97	357	5,023		
	145,767	3	6	145,776		
	7,031,301	80,765	67,714	7,179,780		
India Debt purchased and cancelled £	6,883,342	80,608	67,351	7,031,301		
Balance of India Debt issued as above, outstanding on 31st March 1885.	145,767	157	363	146,287		
	6,883,342	80,608	67,351	7,031,301		

(a), (b), & (c), These sums exceed the closing balances shown in last year's accounts by £270, £235 and £700, respectively, owing to corrections since made on a comparison and examination of the book balance with the balance in the Loan Registers kept in the Public Debt Office, Calcutta.

	India 3½ per cent. Stock.	India 3 per cent. Stock.
(d), (e), Amount of Stock created under Acts 44 and 45 Vict. Ch. 53:		
In redemption of £12,900 the East Indian Railway Annuity	115,248	215,243
In redemption of £39,610 East Indian Railway 4½ per cent. Debenture Stock	18,480	32,597
In redemption of £10,844 Eastern Bengal Railway 4 per cent. Debenture Stock	11,064	708
TOTAL	(d) 144,792	(e) 248,548

(f) Liabilities incurred in the purchase of the Eastern Bengal Railway.
(h) Amount of East Indian Railway Debenture Stock redeemed by the issue of £18,480 India 3½ per cent. Stock, and £32,597 India 3 per cent. Stock.

(i) Amount of Eastern Bengal Railway Debenture Stock redeemed by the issue of £708 India 3 per cent. Stock after the date of the purchase of the Railway.

(k) This amount is shown in the General Account, page 19, as follows:—

	India.	England.	TOTAL.
	£	£	£
Under Permanent Debt Discharged.			
Under Commission for Reduction of Debt, *vide* Note under page 19 and Acct. No. 47A, page 98	20,181	3,059,513	3,079,694
On account of East Indian Railway Sinking Fund, the cost of purchase of which is included in 1,220,582*l.* under "Expenditure on Productive Public Works" (*see* also Sinking Fund Account on this page).	2,620	...	2,620
On account of Eastern Bengal Railway Sinking Fund	...	37,619	37,619
Under Debt discharged on account of East Indian Railway	...	303	363
Under Debt discharged on account of Eastern Bengal Railway	...	39,610	39,610
	...	600	600
	22,801	3,137,705	3,160,506

(l) Includes £4,233,398 transferred to Debt for Productive Public Works, E. I. and E. B. Railways.
(m) Differs from the figures shown in last year's accounts owing to transfer of outlay on the Calcutta and South-Eastern Railway and the Porada Section of the Northern Bengal Railway to Eastern Bengal Railway.

No. 78A.—ACCOUNT showing the amount of DEBT incurred and transferred for PRODUCTIVE PUBLIC WORKS and for the EAST INDIAN AND EASTERN BENGAL RAILWAYS, and the amount of CAPITAL EXPENDITURE on those WORKS to the 31st March 1885.

	India.	England.	TOTAL.
Debt incurred and transferred to 31st March 1884:	£	£	£
For Productive Public Works . . .	54,794,200	...	54,794,200
For East Indian Railway	1,420,115	11,142,891	12,563,006
For Eastern Bengal Railway . . .	1,092,475	55,942	1,148,417
£	57,306,790	11,198,833	68,505,623
Debt incurred and transferred during 1884-85:			
For Productive Public Works . . .	(a)3,641,022	...	3,641,022
For East Indian Railway	279,192	*341,958	621,150
For Eastern Bengal Railway . . .	327,036	*822,788	1,149,824
	E. I. Ry. / E. B. Ry.		
	£ / £		
* Incurred . .	381,568 / 823,388	4,247,250	1,164,746	5,411,996
Less Discharged .	39,610 / 600			
£	341,958 / 822,788			
TOTAL DEBT . £		61,554,040	(d)12,363,579	73,917,619

	India.	England.	TOTAL.
Capital Expenditure on Works to 31st March 1884:	£	£	£
For Productive Public Works:			
State Railways . . . . (A)	25,526,473 / —639,224	8,860,870 / —453,251	34,387,343 / —1,092,475
Irrigation Works	18,507,506	2,991,826	21,499,332
	43,394,755	11,399,445	54,794,200
For East Indian Railway	1,420,115	11,142,891	12,563,006
For Eastern Bengal Railway . . (A)	639,224	509,193	1,148,417
£	45,454,094	23,051,529	68,505,623
Capital Expenditure on Works during 1884-85:			
For Productive Public Works:			
State Railways	(b)2,070,171	882,946	2,953,117
Irrigation Works	(c)683,447	3,756	687,905
Madras Irrigation and Canal Company's undertaking.	...	702	
	2,753,618	887,404	3,641,022
For East Indian Railway . . .	279,192	341,958	621,150
For Eastern Bengal Railway . . .	120,977	1,028,847	1,149,824
£	3,153,787	2,258,209	5,411,996
TOTAL CAPITAL EXPENDITURE . £	48,607,881	25,309,738	73,917,619

(A) Outlay on the Calcutta and South-Eastern State Railway and on the Porada Section of the Northern Bengal Railway transferred to the Eastern Bengal Railway.
(*a*) Includes 19,098*l*. Debt transferred on account of Net Outlay on Public Works formerly treated as Ordinary, now transferred to Productive.
(*b*) Includes 30,589*l*. Net Outlay on State Railways, formerly treated as Ordinary, now transferred to Productive.
(*c*) Includes—11,491*l*. Net Outlay on Irrigation Works, formerly treated as Ordinary, now transferred to Productive.
(*d*) This amount is in course of reduction by means of the Sinking Fund, *see* page 189.

No. 79.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCES, for the Year ended 31st March 1885.

	Amount, 1st April 1884.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Amount, 31st March 1885.
	£	£	£	£	£
IN ENGLAND:					
Temporary Loans on Security of East India Bonds .	...	750,000	750,000	750,000	...
TOTAL TEMPORARY DEBT . £	...	750,000	750,000	750,000	...

No. 80.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1885.

	Amount, 1st April 1884.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Amount, 31st March 1885.
INDIA:	£	£	£	£	£
Endowments by the late King of Oudh, First Loan (6 per Cent.)	360,723	...	360,723	156	360,567
Endowments by the late King of Oudh, Third and Fifth Loans (5 per Cent.)	1,024,000	...	1,024,000	9,887	1,014,113
Endowments by the late King of Oudh, Sixth Loan (4 per Cent.)	170,000	...	170,000	...	170,000
Endowments by the late King of Oudh, Charity Fund (4 per Cent.)	30,000	...	30,000	...	30,000
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per Cent.)	4,800	...	4,800	...	4,800
Promissory Notes issued to the Prize Agents for the Captors of Java	34,348	...	34,348	...	34,348
Appropriation for the Maintenance of Madho Rao (4 per Cent.)	66,800	...	66,800	...	66,800
8 per Cent. perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per Cent. perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultrie Endowment (Madras), (6 per Cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultrie, bearing Interest (6 per Cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	...	1,000	...	1,000
Charitable Endowment	...	4,000	4,000	...	4,000
TOTAL . £	1,725,986	4,000	1,729,986	10,043	1,719,943
NORTH-WESTERN PROVINCES AND OUDH:					
Charitable Endowments of Native Chiefs	20,000	...	20,000	...	20,000
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree and Sanawar	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per Cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	95,689	...	95,689	4,000	91,689
GRAND TOTAL . £	1,843,065	4,000	1,847,065	14,043	1,833,022

NO. 81.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1885.

	Amount, 1st April 1884.	Issues in 1884-85.	TOTAL.	Payments in 1884-85.	Amount, 31st March 1885.
INDIA:	£	£	£	£	£
Treasury Notes at 3¾ per Cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes at 4 per Cent. on account of Soldiers' Savings Bank Deposits	50	...	50	50	...
Treasury Notes at 4 per Cent. on account of Service Funds	1,153 016	222,342	1,375,358	167,335	1,208,023
Treasury Notes on account of the Bhonsla Family Temples	34,370	150	34,520	...	34,520
Non-transferable Treasury Notes at 4 per Cent.	7,162	2,100	9,262	750	8,512
TOTAL . £	1,194,848	224,592	1,419,440	168,135	1,251,305
MADRAS:					
Treasury Notes on account of Service Funds at 4 per Cent.	1,497,640	120,000	1,617,640	...	1,617,640
BOMBAY:					
Treasury Notes at 5 per Cent. of the Bombay Island Police Fund	8,750	...	8,750	...	8,750
GRAND TOTAL . £	2,701,238	344,592	3,045,830	168,135	2,877,695

NO. 82.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1885.

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Repayments in 1884-85.	Balance, 31st March 1885.
INDIA:	£	£	£	£	£
Civil Fund	56,279	294,142	350,421	293,626	56,795
Civil Fund under Rules of 1st January 1850	664,697	55,894	720,591	31,389	689,202
Uncovenanted Service Family Pension Fund	(a)844,489	110,031	954,520	63,643	890,877
Uncovenanted Service Provident Branch Insurance Fund	21	...	21	...	21
Uncovenanted Service Deferred Annuity	125	1	126	...	126
Miscellaneous Service Funds	216	10	226	4	222
TOTAL . £	1,565,827	460,078	2,025,905	388,662	1,637,243
MADRAS:					
Civil Fund	(b)80,268	239.981	320,249	235.552	84,697
Apothecaries' Fund	(b)7,808	3,501	11.309	3,109	8,200
TOTAL . £	88,076	243,482	331,558	238,661	92,897
BOMBAY:					
Uncovenanted Service Family Pension Fund	74,379	7,822	82,201	13	82,188
Bombay City Police Superannuation Fund	22,259	4,323	26,582	4,414	22,168
TOTAL . £	96,638	12,145	108,783	4,427	104,356
TOTAL IN INDIA . £	1,750,541	715,705	2,466,246	631,750	1,834,496
ENGLAND:					
India Office Provident Fund	26,974	4,547	31,521	809	30,712
GRAND TOTAL . £	1,777,515	720,252	2,497,767	632,559	1,865,208

(a) Exceeds the Closing Balance in last year's Accounts by 2*l*, for correction since made.
(b) Respectively falls short and exceeds the Closing Balances in last year's account by 1*l*, for corrections since made.

No. 83.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1885.

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Repayments in 1884-85.	Balance, 31st March 1885.
BANK ACCOUNTS.					
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:	£	£	£	£	£
Calcutta	294,392	168,212	462,604	175,031	287,573
Madras	(a) 282,185	114,296	396,481	121,034	275,447
Bombay	1,707,949	534,111	2,242,060	499,214	1,742,846
TOTAL £	2,284,526	816,619	3,101,145	795,279	2,305,866
DISTRICT SAVINGS BANKS:					
Government of India	55,911	29,289	85,200	23,781	61,419
Central Provinces	58,040	27,718	85,758	27,437	58,321
British Burmah	(a) 24,697	14,381	39,078	16,474	22,604
Assam	36,147	19,494	55,641	14,962	40,679
Bengal	264,239	120,084	384,323	112,432	271,891
North-Western Provinces and Oudh	180,757	86,016	266,773	79,243	187,530
Punjab	107,404	53,477	160,881	50,195	110,686
TOTAL £	727,195	350,459	1,077,654	324,524	753,130
POST OFFICE SAVINGS BANKS:					
India	41,006	99,067	140,973	61,472	78,601
Central Provinces	35,710	72,408	108,118	49,227	58,891
British Burmah	16,489	38,707	55,196	32,226	22,970
Assam	17,521	40,437	57,958	27,470	30,488
Bengal	229,564	482,944	712,508	333,607	378,901
North-Western Provinces and Oudh	115,467	239,073	354,540	165,484	189,056
Punjab	85,096	187,289	272,385	127,642	144,743
Madras	74,665	172,174	246,839	112,201	134,638
Bombay	134,492	360,987	495,479	191,349	304,130
TOTAL £	750,010	1,693,086	2,443,096	1,100,678	1,342,418
STATE RAILWAY PROVIDENT INSTITUTIONS:					
Government of India	39,199	18,482	57,681	10,370	47,311
Central Provinces	4,643	3,108	7,751	2,626	5,125
British Burmah	6,989	3,475	10,464	2,227	8,237
Assam	...	8	8	...	8
Bengal	14,627	60,432	75,059	50,752	24,307
North-Western Provinces and Oudh	1,278	1,518	2,796	718	2,078
Punjab	34,448	19,179	53,627	8,832	44,795
Bombay	(a)...	...	...	...	...
TOTAL £	101,184	106,202	207,386	75,525	131,861
CIVIL ENGINEERS' PROVIDENT FUND:					
Government of India	...	7,227	7,227	...	7,227
REGIMENTAL SAVINGS BANKS:					
Bengal Army	87,108	73,094	160,202	71,585	88,617
Madras Army	(a) 27,024	21,158	48,182	20,239	27,943
Bombay Army	28,883	24,307	53,190	23,170	30,020
TOTAL £	143,015	118,559	261,574	114,994	146,580
TOTAL BANK ACCOUNTS £	4,005,930	3,092,152	7,098,082	2,411,000	4,687,082
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
Government of India	4,615	13,691	18,306	15,003	3,303
HINDU FAMILY ANNUITY FUND:					
Government of India	2,932	3,431	6,363	3,433	2,930
UNCOVENANTED SERVICE FUND. LIFE ASSURANCE BRANCH:					
Bombay	(a) 1,114	597	1,711	216	1,495
LOCAL FUND PENSION FUND:					
Bombay	2,640	8,134	10,774	7,729	3,045
BENGAL CHRISTIAN FAMILY PENSION FUND:					
Government of India	...	419	419	...	419
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	...	120	120	...	120
Bombay	...	23,139	23,139	...	23,139
TOTAL SPECIAL ACCOUNTS £	11,301	49,531	60,832	26,381	34,451
GRAND TOTAL £	4,017,231	3,141,683	7,158,914	2,437,381	4,721,533

(a) Differs from the Closing Balances in last year's Accounts by 1*l.* for corrections since made.

No. 84.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1885.

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Payments in 1884-85.	Balance, 31st March 1885.
	£	£	£	£	£
India, General	(a) 17,617	83,661	101,278	87,833	13,445
Central Provinces	9,425	14,498	23,923	20,742	3,181
British Burmah	(b) 33,914	74,302	108,216	89,865	18,351
Assam	713	2,150	2,863	1,888	975
Bengal	(c) 39,020	62,304	101,324	80,945	20,379
North-Western Provinces and Oudh	22,806	79,013	101,819	80,629	21,190
Punjab	17,408	54,364	71,772	53,996	17,776
Madras	83,034	91,634	174,668	51,739	122,929
Bombay	86,401	170,224	256,625	158,334	98,291
TOTAL . £	310,338	632,150	942,488	625,971	316,517

(a) Exceeds the Closing Balance in last year's Account by 720*l.* transferred from Account No. 67, page 167.
(b) Exceeds the Closing Balance in last year's Account by 388*l.* transferred from account No. 67, page 167.
(c) Exceeds the Closing Balance in last year's Account by 1*l.* for correction since made.

No. 85.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL, RAILWAY, and MILITARY PRIZE FUNDS, for the Year ended 31st March 1885.

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Payments in 1884-85.	Balance, 31st March 1885.
	£	£	£	£	£
POLITICAL FUNDS:					
Bahoo Begum's Stipend Fund	135,486	6,207	141,693	20,361	121,332
RAILWAY FUNDS:					
Bombay, Baroda, and Central India Railway.					
Educational Fund	...	1,136	1,136	456	680
Fire Insurance Fund	...	813	813	100	713
Guarantee and Contractors' Security Fund	...	548	548	276	272
Provident Fund	...	4,363	4,363	3,466	897
Sundry Deposit Fund (Ticket and Indenture Fees)	...	542	542	52	490
Great Indian Peninsula Railway—					
Extraordinary Casualty Fund	61,219	2,171	63,390	11,241	52,149
Fire Insurance Fund	1,420	1,923	3,343	572	2,771
Guarantee and Contractors' Security Fund	...	9,968	9,968	3,372	6,596
Madras Railway—					
Guarantee and Contractors' Security Fund	15,478	3,815	19,293	1,640	17,653
Oudh and Rohilkhand Railway—					
Fine Fund	3,872	625	4,497	92	4,405
Guarantee Fund and Deposits	16,081	3,405	19,486	1,947	17,539
Sind, Punjab, and Delhi Railway.—					
Fine and Guarantee Fund	64,149	8,934	73,083	1,918	71,165
Fire Insurance Fund	9,757	368	10,125	77	10,048
	171,976	38,611	210,587	25,209	185,378
MILITARY PRIZE FUNDS:					
Prize Money (Military Prize Funds)	53,569	5	53,574	53,574	...
TOTAL . £	361,031	44,823	405,854	99,144	306,710

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1885.

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Payments in 1884-85.	Balance, 31st March 1885.
INDIA, GENERAL.	£	£	£	£	£
Civil Deposits:					
Revenue Deposits	15,527	32,605	48,132	36,071	12,061
Civil Courts' Deposits	2,394	5,674	8,068	7,141	927
Criminal Courts' Deposits	290	467	757	474	283
Personal Deposits	6,490	249,490	255,980	247,588	8,392
Trust Interest Fund	617	130,439	131,056	131,038	18
Deposits of deceased officers and men of the Native Army	1,666	352	2,018	734	1,284
General Deposits	5,435	223,358	228,793	226,350	2,443
Municipal Funds	9,040	22,981	32,021	26,138	5,883
Military Orphan Fund Deposits	(a) 137,540	512	138,052	35,805	102,247
Other Deposits:					
Telegraph Deposits	2,738	22,240	24,978	24,829	149
Telegraph Trust Interest Account	—12	61	49	61	—12
Telegraph Fine Fund	3,479	680	4,159	73	4,086
Marine Deposits	—1,974	4,576	2,602	4,801	—2,199
Military Deposits	(b) 63,968	48,903	112,871	53,670	59,201
Public Works Deposits (Buildings and Roads)	50,856	110,447	161,303	132,277	29,026
Public Works Deposits (Irrigation)	123	325	448	182	266
Public Works Deposits (Railway Capital)	47,170	2,630,540	2,677,710	2,573,213	104,497
Public Works Deposits (Railway Revenue)					
State Railway Fine Fund	1,001	4,389	5,390	15,852	—10,462
Trust Interest Fund (Military)	119	5,718	5,837	4,905	932
British Postal Orders	...	349	349	...	349
Departmental Guarantee Fund (Post Office)	266	204	470	210	260
Life Insurance Fund (Post Office)	2	107	109	...	109
Local Funds; Debt Accounts:					
Incorporated Local Funds, Debt, Deposits and Advances	163	...	163	810	—647
TOTAL £	346,898	3,494,417	3,841,315	3,522,222	319,093
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	10,544	20,777	31,321	18,321	13,000
Civil Courts' Deposits	20,367	87,883	108,250	87,323	20,927
Personal Deposits	31,995	148,052	180,047	131,324	48,723
Trust Interest Fund	23	1,529	1,552	1,507	45
Forest Deposits	...	108	108	66	42
Municipal Funds	34,874	95,467	130,341	94,545	35,796
Other Deposits:					
Postal Deposits	3	...	3	3	...
Trust Interest Account (Post Office)	...	8	8	8	...
Public Works Deposits (Buildings and Roads)	1,911	3,111	5,022	3,990	1,032
Public Works Deposits (Railway Capital)	3,170	127,119	130,289	128,477	1,812
Public Works Deposits (Railway Revenue)					
Life Insurance Fund (Post Office)	...	24	24	...	24
British Postal Orders (Post Office)	...	360	360	...	360
Departmental Guarantee Fund (Post Office)	239	173	412	486	—74
Local Funds, Deb' Accounts:					
Incorporated Local Funds, Debt, Deposits and Advances	—1,460	7,755	6,295	8,627	—2,332
TOTAL £	101,666	492,366	594,032	474,677	119,355
Carried forward £	448,564	3,986,783	4,435,347	3,996,899	438,448

(a) Exceeds the closing balance in last years' accounts by 1*l.* for correction since made.
(b) Differs from last year's figure for correction of balance since made.

No. 86.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1885—*continued.*

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Payments in 1884-85.	Balance, 31st March 1885.
	£	£	£	£	£
Brought forward .	448,564	3,986,783	4,435,347	3,996,899	438,448
BRITISH BURMAH.					
Civil Deposits:					
Revenue Deposits	10,979	67,636	78,615	56,448	22,167
Civil Courts' Deposits	9,635	11,629	21,264	12,631	8,633
Personal Deposits	3,420	29,489	32,909	24,383	8,526
Municipal Funds	13,864	79,818	93,682	83,204	10,478
Other Deposits:					
Postal Deposits	12	...	12	2	10
Trust Interest Account (Post Office) . . .	2	4	6	6	...
Public Works Deposits (Buildings and Roads) .	8,510	31,669	40,179	28,032	12,147
Public Works Deposits (Irrigation) . .	1,845	2,100	3,945	2,811	1,134
Public Works Deposits (Railway Capital) .	695	18,810	19,505	17,027	2,478
Public Works Deposits (Railway Revenue) . .					
State Railway Fine Fund	5	163	168	147	21
Life Insurance Fund (Post Office) . . .	...	11	11	...	11
British Postal Orders (Post Office) . . .	...	228	228	...	228
Short Receipts, Overland Money Orders (Post Office)	1	...	1	...	1
Excess Receipts, Overland Money Orders (PostOffice)	—5	...	—5	...	—5
Departmental Guarantee Fund (Post Office) . .	64	67	131	...	131
TOTAL . £	49,027	241,624	290,651	224,691	65,960
ASSAM.					
Civil Deposits:					
Revenue Deposits	13,528	27,300	40,828	19,011	21,817
Civil Courts' Deposits	(*a*) 5,240	7,815	13,055	9,025	4,030
Personal Deposits	(*b*) 2,898	37,857	40,755	37,373	3,382
Trust Interest Fund	38	704	742	704	38
Municipal Funds	3,086	11,658	14,744	11,526	3,218
Other Deposits:					
Public Works Deposits (Buildings and Roads) .	1,080	5,497	6,577	5,805	772
Public Works Deposits (Railway Capital) . .	...	1,165	1,165	1,109	56
Public Works Deposits (Railway Revenue) . .	...	3	3	...	3
State Railway Fine Fund	...	1	1	...	1
Life Insurance Fund (Post Office) . . .	...	124	124	2	122
British Postal Orders (Post Office) . . .	...	185	185	...	185
Departmental Guarantee Fund (Post Office) . .	115	90	205	311	—106
Short Receipts, Overland Money Orders (Post Office)	1	...	1	...	1
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits and Advances	—9	287	278	331	—53
TOTAL . £	25,977	92,686	118,663	85,197	33,466
Carried forward . £	523,568	4,321,093	4,844,661	4,306,787	537,874

(*a*) Exceeds the closing balance in last year's accounts by 2*l.* for correction since made.
(*b*) Falls short of the closing balance in last year's accounts by 1*l.* for correction since made.

No. 86.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1885 —*continued.*

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Payments in 1884-85.	Balance, 31st March 1885.
	£	£	£	£	£
Brought forward .	523,568	4,321,093	4,844,661	4,306,787	537,874
BENGAL.					
Civil Deposits:					
Revenue Deposits	(a)257,935	283,014	540,949	342,677	198,272
Civil Courts' Deposits	(a)298,034	718,635	1,016,669	694,382	322,287
Criminal Courts' Deposits	11,365	12,388	23,753	11,974	11,779
Personal Deposits	128,857	525,110	653,967	539,655	114,312
Trust Interest Fund	12,877	139,327	152,204	149,517	2,687
General Deposits (*b*)	8,544	1,667	10,211	1,072	9,139
Marine Deposits (*b*)	10,478	35,914	46,392	46,020	372
Municipal Funds	52,923	164,556	217,479	179,725	37,754
Other Deposits:					
Postal Deposits	25	...	25	25	...
Trust Interest Account (Post Office) . . .	...	134	134	134	...
Public Works Deposits (Buildings and Roads) .	—2,645	256,315	253,670	247,359	6,311
Public Works Deposits (Irrigation) . . .	6,403	8,587	14,990	8,915	6,075
Public Works Deposits (Railway Capital) . .	13,343	506,144	519,487	479,456	40,031
Public Works Deposits (Railway Revenue) . .					
State Railway Fine Fund	—317	696	379	790	—411
Life Insurance Fund (Post Office) . . .	125	687	812	51	761
British Postal Orders (Post Office) . . .	...	1,022	1,022	4,046	—3,024
Excess Receipts, Overland Money Orders (Post Office)	—2	...	—2	...	—2
Departmental Guarantee Fund (Post Office) . .	1,502	1,130	2,632	1,886	746
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits and Advances	—18,465	124,627	106,162	128,142	—21,980
TOTAL . £	780,982	2,779,953	3,560,935	2,835,826	725,109
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits:					
Revenue Deposits	75,918	227,191	303,109	230,705	72,404
Civil Courts' Deposits	161,569	482,542	644,111	464,005	180,106
Criminal Courts' Deposits	11,038	40,534	51,572	43,172	8,400
Personal Deposits	132,190	1,400,267	1,532,457	1,415,915	116,542
Trust Interest Fund	933	26,479	27,412	26,861	551
Forest Deposits	...	682	682	341	341
Municipal Funds	50,906	304,268	355,174	306,136	49,038
Other Deposits:					
Trust Interest Account (Post Office) . . .	4	26	30	28	2
Public Works Deposits (Buildings and Roads) .	16,430	62,823	79,253	61,518	17,735
Public Works Deposits (Irrigation) . . .	1,641	4,462	6,103	4,677	1,426
Public Works Deposits (Railway Capital) . .	2,269	10,617	12,886	11,330	1,556
Public Works Deposits (Railway Revenue) . .	1,682	186,986	188,668	185,953	2,715
State Railway Fine Fund	130	83	213	42	171
Short Receipts, Overland Money Orders (Post Office)	1	...	1	...	1
Excess Receipts, Overland Money Orders (Post Office)	—1	...	—1	...	—1
Life Insurance Funds (Post Office) . . .	3	122	125	109	16
British Postal Orders (Post Office) . . .	...	944	944	...	944
Departmental Guarantee Fund (Post Office) . .	984	734	1,718	1,099	619
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits and Advances	(a)—45	62	17	28	—11
TOTAL ... £	455,652	2,748,822	3,204,474	2,751,919	452,555
Carried forward . £	1,760,202	9,849,868	11,610,070	9,894,532	1,715,538

(*a*) Fall short of the closing balances in last year's accounts by 1*l.* for correction since made.
(*b*) Shewn as "General Deposits" in last year's accounts.

No. 86.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1885—*continued.*

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Payments in 1884-85.	Balance, 31st March 1885.
	£	£	£	£	£
Brought forward .	1,760,222	9,849,868	11,610,070	9,894,532	1,715,538
PUNJAB.					
Civil Deposits:					
Revenue Deposits	88,544	250,989	339,533	263,970	75,563
Personal Deposits	64,893	593,153	658,046	600,340	57,706
Trust Interest Fund	356	14,168	14,524	13,628	896
Municipal Funds	99,071	275,377	374,448	278,072	96,376
Other Deposits:					
Trust Interest Account (Post Office) . . .	...	17	17	17	...
Public Works Deposits (Buildings and Roads) .	1,798	4,565	6,363	3,618	2,745
Public Works Deposits (Irrigation) . . .	119,953	64,052	184,005	79,586	104,419
Public Works Deposits (Railway Capital) . .	10,957	1,519,604	1,530,561	1,526,174	4,387
Public Works Deposits (Railway Revenue) . .					
State Railway Fine Fund	—619	1,143	524	1,314	—790
Short Receipts, Overland Money Orders (Post Office)	2	...	2	...	2
Life Insurance Fund (Post Office) . . .	...	88	88	...	88
British Postal Orders (Post Office) . . .	...	1,457	1,457	...	1,457
Departmental Guarantee Fund (Post Office) . .	556	394	950	762	188
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits and Advances	(a)15	...	15	15	...
TOTAL ... £	385,526	2,725,007	3,110,533	2,767,496	343,037
MADRAS.					
Civil Deposits:					
Revenue Deposits	98,503	168,046	266,549	154,473	112,076
Civil Courts' Deposits	117,146	268,973	386,119	271,166	114,953
Criminal Courts' Deposits	3,166	11,531	14,697	10,815	3,882
Personal Deposits	98,344	1,043,327	1,141,671	1,053,816	87,855
Deposits for Government Loans	50	...	50	50	...
Trust Interest Fund	1,595	53,964	55,559	54,423	1,136
Deposits of deceased officers and men of the Native Army	66	16	82	33	49
Administrator General's Deposits . . .	(b)138	...	138	138	...
Municipal Funds	21,755	151,131	172,886	148,369	24,517
Other Deposits:					
Postal Deposits	...	2	2	2	...
Trust Interest Account (Post Office) . . .	2	24	26	25	1
British Postal Orders (Post Office) . . .	...	795	795	...	795
Excess Receipts, Overland Money Orders (Post Office)	—1	...	—1	...	—1
Excess Receipts, Munich Money Orders (Post Office)	—1	...	—1	...	—1
Short Receipts, Overland Money Orders (Post Office)	1	...	1	...	1
Military Deposits	(c) 17,996	45,971	63,967	49,229	14,738
Public Works Deposits (Buildings and Roads) .	22,289	48,035	70,324	50,119	20,205
Public Works Deposits (Irrigation) . . .	458	...	458	...	458
Public Works Deposits (Railway Capital) . .	...	7,025	7,025	3,802	3,223
Trust Interest Account (Military)	...	127	127	113	14
Life Insurance Fund (Post Office) . . .	1	166	167	...	167
Ceylon Money Orders (Post Office) . . .	...	47,831	47,831	47,831	...
Departmental Guarantee Fund (Post Office) . .	781	606	1,387	943	444
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits and Advances	16,761	382,046	398,807	380,901	17,906
TOTAL . £	399,050	2,229,616	2,628,666	2,226,248	402,418
Carried forward .	2,544,778	14,804,491	17,349,269	14,888,276	2,460,993

(*a*) Falls short of the closing balance in last year's accounts by 1*l.* for correction since made.
(*b*) Shown as "General Deposits" in last year's account.
(*c*) Differs from last year's figure for correction of balance since made.

No. 86.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1885—*concluded.*

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Payments in 1884-85.	Balance, 31st March 1885.
	£	£	£	£	£
Brought forward	2,544,778	14,804,491	17,349,269	14,888,276	2,460,993
BOMBAY.					
Civil Deposits:					
Revenue Deposits	69,131	181,168	250,299	187,330	62,969
Civil Courts' Deposits	40,867	117,841	158,708	119,964	38,744
Criminal Courts' Deposits	2,572	7,905	10,477	8,127	2,350
Personal Deposits	108,321	990,531	1,098,852	980,315	118,537
Deposits for Government Loans	...	360	360	360	...
Trust Interest Fund	222	79,759	79,981	79,062	919
Deposits of deceased officers and men of the native army.	1,685	173	1,858	633	1,225
General Deposits	...	2,316	2,316	2,316	...
Administrator General's Deposits	22,948	287	23,235	23,235	...
Marine Deposits	302	981	1,283	1,038	245
Presidency Bank Deposits	4,384	5,382	9,766	5,389	4,377
Municipal Funds	7,309	13,988	21,297	14,275	7,022
Penalties on Native States for robbery of mails	1,679	291	1,970	1,970	...
European Money Orders, Civil Department:					
Overland Money Orders	—79	...	—79	...	—79
Munich Money Orders	—4	...	—4	...	—4
Italian Money Orders	—1	...	—1	...	—1
Australian Money Orders	—8	...	—8	...	—8
Excess Receipts, Overland Money Orders	16	...	16	...	16
Short Receipts, Overland Money Orders	2	...	2	...	2
Other Deposits:					
Postal Deposits	...	1	1	1	...
Trust Interest Account (Post Office)	...	32	32	32	...
Marine Deposits	30	...	30	...	30
Military Deposits	36,810	32,826	69,636	44,771	24,865
Public Works Deposits (Buildings and Roads)	17,185	37,350	54,535	32,112	22,423
Public Works Deposits (Irrigation)	15,464	9,985	25,449	16,417	9,032
Public Works Deposits (Railway Capital)	—221	65,846	65,625	65,295	330
Public Works Deposits (Railway Revenue)					
State Railway Fine Fund	—6	34	28	1	27
Trust Interest Account (Military)	115	441	556	520	36
Departmental and Guarantee Fund (Post Office)	850	619	1,469	788	681
Life Insurance Fund (Post Office)	1	197	198	1	197
European Money Orders, Post Office:					
British Postal Orders	...	491	491	1,469	—978
Overland Money Orders	...	171,925	171,925	171,925	...
Munich Money Orders	...	6,974	6,974	6,974	...
Netherland Money Orders	...	49	49	49	...
Swiss Money Orders	...	1,219	1,219	1,219	...
Italian Money Orders	...	1,338	1,338	1,338	...
Danish Money Orders	...	765	765	765	...
Excess Receipts, Overland Money Orders	11	...	11	...	11
Excess Receipts, Munich Money Orders	1	...	1	...	1
Short Receipts, Overland Money Orders	—7	...	—7	...	—7
Tasmanian Money Orders	...	624	624	624	...
Victoria Money Orders	...	2,730	2,730	2,730	...
Straits Settlement, Singapore, Money Orders	...	12,366	12,366	12,366	...
South Australian Money Orders Payable	...	604	604	604	...
China and Japan Money Orders Payable	...	3,735	3,735	3,735	...
Western Australian Money Orders	...	107	107	107	...
Queensland Money Orders	...	161	161	161	...
Mauritius Money Orders	...	11,110	11,110	11,110	...
New South Wales Money Orders	...	5,457	5,457	5,457	...
Exchange on Overland Money Orders	...	39,140	39,140	39,140	...
Exchange on Continental Money Orders	...	4,580	4,580	4,580	...
French Money Orders	...	1,782	1,782	1,782	...
Egyptian Money Orders	...	289	289	289	...
Egyptian Field Force Money Orders	...	382	382	382	...
Portuguese settlement (India) Money Orders	...	12,921	12,921	12,921	...
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits and Advances.	(a) —55	2,829	2,774	2,897	—123
TOTAL £	329,524	1,829,891	2,159,415	1,866,576	292,839
GRAND TOTAL £	2,874,302	16,634,382	19,508,684	16,754,852	2,753,832

(a) Exceeds the closing balance in last year's account by 2*l.* for correction since made.

No. 87.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, AND NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1885, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1884.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1885.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO NATIVE STATES.								
INDIA, GENERAL.	£	£	£	£	£	£		£
Banswara	2,500	...	2,500	...	2,500	2,500	5 per cent.	391
Baoni State	2,500	...	2,500	750	1,750	2,500	4 ,,	141
Raja of Bijawar	1,510	...	1,510	977	533	2,000	5 ,,	123
Raja of Gwalior	282,087	...	282,087	46,470	235,617	500,000	5 ,,	13,531
Sahawal State	...	2,000	2,000	333	1,667	2,000	4½ ,,	45
TOTAL . £	288,597	2,000	290,597	48,530	242,067	...	...	14,231
NORTH-WESTERN PROVINCES AND OUDH.								
Dholepur State (Agra)	27,912	...	27,912	10,585	17,327	104,000	5 per cent.	1,415
MADRAS.								
Mysore State	783,680	...	783,680	8,653	775,027	800,000	4 per cent.(*a*)	31,347
BOMBAY.								
Sangli State	46,019	...	46,019	9,361	36,658	90,000	5 per cent.	2,185
TOTAL LOANS TO NATIVE STATES . £	1,146,208	2,000	1,148,208	77,129	1,071,079	...	...	49,178
ADVANCES.								
INDIA, GENERAL.								
Advances for Ceylon Cable	...	9,192	9,192	...	9,192	9,000	4 per cent.	...
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Hooghly Bridge	108,000	...	108,000	...	108,000	220,000	4½ per cent.	2,430
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ ,,	3,971
Calcutta Port Trust Consolidated Loan	496,879	...	496,879	10,369	486,510	534,035	4½ ,,	22,244
Consolidated Loan of the Calcutta Municipality	710,720	...	710,720	16,398	694,322	783,120	4¼ ,,	30,033
Calcutta Port Trust (Temporary) for construction of Kidderpur Dock	...	162,500	162,500	...	162,500	(*b*) ...	4½ ,,	...
TOTAL . £	1,492,099	162,500	1,654,599	26,767	1,627,832	...	...	58,678
MADRAS.								
Madras Port Trust	22,486	20,908	43,394	...	43,394	43,394	4 per cent.	1,685
Madras Municipality, Water-Supply	143,000	...	143,000	...	143,000	143,000	(*c*)4 ,,	5,720
TOTAL .. £	165,486	20,908	186,394	...	186,394	...	...	7,405

BOMBAY.								
Bombay Municipality, Water-Supply	311,780	...	311,780	5,011	306,769	...	4 per cent.	12,509
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,109,746	...	2,109,746	4,532	2,105,214	2,117,075	4½ „	92,460
Bombay Port Trust, for Loans not bearing interest under Act VI of 1879	84,468	...	84,468	...	84,468	84,468	*Nil.*	...
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	...	616,104	760,000	4½ per cent.	28,104
New Consolidated Loan of the Bombay Municipality repayable in 30 years	554,212	...	554,212	10,846	543,366	584,000	4½ „	24,819
TOTAL £	3,676,310	...	3,676,310	20,389	3,655,921	...	...	157,892
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. £	5,333,895	183,408	5,517,303	47,156	5,470,147	...	...	223,975
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA.								
Ajmere Municipality	9,463	...	9,463	...	9,463	12,500	5 per cent.	1,277
CENTRAL PROVINCES.								
Nagpore Municipality, Water-Supply	16,494	...	16,494	8,848	7,646	37,700	4½ per cent.	742
BRITISH BURMAH.								
Moulmein Municipality	...	500	500	...	500	500	4½ per cent.	...
Prome Municipality	16,133	2,500	18,633	...	18,633	20,000	5 „	653
Rangoon Municipality (Rangoon Water-Supply)	35,711	...	35,711	2,318	33,393	39,000	4½ „	1,581
Rangoon Municipality (Strand Bazar)	3,575	...	3,575	3,575	...	27,000	4½ „	121
TOTAL £	55,419	3,000	58,419	5,893	52,526	...	...	2,355
ASSAM.								
Shillong Municipality	1,500	...	1,500	48	1,452	1,500	4½ per cent.	90
BENGAL.								
Arrah Municipality	61	...	61	61	...	610	4½ per cent.	4
Darjeeling Municipality	3,528	...	3,528	146	3,382	4,000	4½ „	159
TOTAL £	3,589	..	3,589	207	3,382	...	...	163
NORTH-WESTERN PROVINCES AND OUDH.								
Agra Municipality, Supplementary Loan	53	...	53	53	...	1,000	4½ per cent.	18
Cawnpore Municipality (for Draining the City)	8,808	...	8,808	1,421	7,387	21,300	4½ „	379
Naini Tal Municipality	2,147	...	2,147	...	2,147	2,500	4½ „	...
Naini Tal Municipality (for Protective Works)	13,695	...	13,695	500	13,195	15,000	4½ „	611
TOTAL £	24,703	...	24,703	1,974	22,729	...	...	1,008
Carried forward £	111,168	3,000	114,168	16,970	97,198	...	...	5,635

(*a*) Reduced from 5 per cent. (*b*) Not fixed by Government. (*c*) Exclusive of 2 per cent. for Sinking Fund for Repayment of Loan.

No. 87.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1885, and the Amount of such Loans at the Commencement and Close of the Year—*contd.*

	Amount, 1st April 1884.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1885.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
Loans to Mofussil Municipalities—*contd.*	£	£	£	£	£	£		£
Brought forward . £	111,168	3,000	114,168	16,970	97,198	...	...	5,635
Punjab.								
Lahore Municipality	177,500	...	177,500	85	177,415	177,500	4½ per cent.	9,024
Simla Municipality	60,948	4,964	65,912	4,678	61,234	70,000	4½ „	1,219
Total . £	238,448	4,964	243,412	4,763	238,649	...	...	10,243
Madras.								
Coimbatore Municipality, Second Loan	19	...	19	19	...	200	5 per cent.	...
Coonoor Municipality	368	...	368	24	344	725	4½ „	16
Mangalore Municipality	183	...	183	92	91	915	4½ „	7
Negapatam Municipality	417	...	417	...	417	2,500	4½ „	19
Ootacamund Municipality	872	...	872	56	816	1,242	4½ „	39
Total . £	1,859	...	1,859	191	1,668	...	...	81
Bombay.								
Ahmedabad Municipality	7,313	...	7,313	...	7,313	8,147	*Nil.*	...
Alibag Municipality	386	38	424	130	294	850	4½ per cent.	15
Bagalcote Municipality	230	...	230	230	...	405	4½ „	3
Dharwar Municipality	2,883	...	2,883	149	2,734	3,600	4½ „	126
Gadag Betigery Municipality (Dharwar)	505	2	507	104	403	1,800	4½ „	23
Hyderabad Municipality (for Water-Supply)	25,241	...	25,241	8,511	16,730	30,000	4½ „	1,050
Ilkal Municipality	...	399	399	200	199	200	4½ „	...
Jalgaum Municipality	5,021	...	5,021	237	4,784	6,500	4½ „	114
Kumpta Municipality	48	...	48	32	16	150	4½ „	1
Randier Municipality	1,216	...	1,216	102	1,114	2,000	4½ „	51
Roha Municipality	384	...	384	80	304	500	4½ „	16
Sangamner Municipality	496	6	502	24	478	600	4½ „	28
Sholapur Municipality	12	...	12	1	11	1,500	4½ „	...
Surat Municipality	10,700	...	10,700	723	9,977	16,000	4½ „	473
Total . £	54,435	445	54,880	10,523	44,357	...	...	1,900
Total Loans to Mofussil Municipalities . £	405,910	8,409	414,319	32,447	381,872	...	...	17,859

LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.									
BENGAL.									
Mirza Mahammad Hossain's Trust Fund, Purneah	98	...	98	10	88	98	6¼ per cent.		8
Port Canning Municipality	23,610	...	23,610	23,610	...	46,110	...		...
TOTAL £	23,708	...	23,708	23,620	88	...	...		8
MADRAS.									
Calicut Local Fund Board	4,665	...	4,665	466	4,199	8,900	4½ per cent.		210
Sydapet Local Fund Board	16,119	...	16,119	809	15,310	19,979	4½	„	716
Tellicherry Local Fund Board	4,531	...	4,531	300	4,231	6,000	4½	„	197
TOTAL £	25,315	...	25,315	1,575	23,740	...	...		1,123
BOMBAY.									
Local Fund Committee, Broach	3,642	...	3,642	494	3,148	6,000	4½ per cent.		82
Local Fund Committee, Kaladghee	4,502	...	4,502	247	4,255	5,000	4½	„	201
Local Fund Committee, Ratnagiri	15,787	...	15,787	8,324	7,463	20,050	4½	„	2,311
Matheran Hill Station Fund	1,126	16	1,142	102	1,040	1,323	4½	„	41
President, Local Fund Committee,—									
Taluka Nasserabad (Khandeish)	95	...	95	48	47	600	4½	„	2
Surat Local Fund	26,090	...	26,090	1,512	24,578	35,000	4½	„	1,160
TOTAL £	51,242	16	51,258	10,727	40,531	...	...		3,797
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES £	100,265	16	100,281	35,922	64,359	...	...		4,928

No. 87.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1885, and the Amount of such Loans at the Commencement and Close of the Year—*contd.*

	Amount, 1st April 1884.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1885.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	£	£	£	£	£	£		£
INDIA, GENERAL.								
Talookdars of Ajmere	10,989	...	10,989	3,129	7,860	82,500	5 per cent.	1,301
Shagasi Wali Mahomed	300	...	300	100	200	300	...	...
TOTAL £	11,289	...	11,289	3,229	8,060	...	...	1,301
CENTRAL PROVINCES.								
Chief of Bastar	...	7,000	7,000	...	7,000	7,000	5 per cent.	...
Path Raja Ram Chunder Singh of Thuamal	2,393	...	2,393	190	2,203	2,393	5 „	139
Raja of Pathera	1,217	...	1,217	900	317	2,000	5 „	30
Raja Raghuraj Deo of Lanjigarh	794	...	794	63	731	794	5 „	42
That Raja Baijnath Singh of Kassipur	383	...	383	121	262	383	5 „	21
TOTAL £	4,787	7,000	11,787	1,274	10,513	...	...	232
BENGAL.								
Tendook Palgar of Darjeeling	2,113	...	2,113	2,113	...	3,000	4½ per cent.	...
NORTH-WESTERN PROVINCES AND OUDH.								
Captain F. C. Chapman	27,242	...	27,242	75	27,167	30,000	5 per cent.	2,924
Dewan of Parna (Agra)	875	...	875	275	600	2,600	5 „	62
Rai Bahadoor Aspal Sing (Allahabad)	224	...	224	224	...	4,500	5 „	4
Family of late Imdad Ali Baig (Banda)	280	...	280	145	135	700	5 „	12
Akhyapur Estate (Barabanki)	835	...	835	45	790	1,122	5 „	41
Dewan Kissen Koer (Barabanki)	5,113	...	5,113	230	4,883	7,652	*Nil.*	...
Jasmari Estate (Barabanki)	970	...	970	660	310	3,600	5 per cent.	39
Pakranusari Estate (Barabanki)	4,660	...	4,660	1,460	3,200	10,650	5 „	209
Ramnagar Estate (Barabanki)	5,498	...	5,498	5,498	...	6,049	5 „	57
Raja Dhiraj Sing (Cawnpore)	437	...	437	38	399	950	5 „	22
Khapradih Estate (Fyzabad)	2,000	...	2,000	1,250	750	3,600	5 „	75

Raja of Majowlee (Gorakhpur)	35,680	...	35,680	5,180	30,500	Not exceeding 80,000	6 per cent.	2,043
Assifpore Estate (Hardoi)	1,270	...	1,270	430	840	4,520	5 „	56
Bhagiari Estate (Hardoi)	1,360	...	1,360	200	1,160	2,835	5 „	65
Chaudhri Mahammad Azim (Hardoi)	17,425	...	17,425	1,155	16,270	19,000	5 „	845
Dhoondpur Estate (Hardoi)	65	...	65	65	...	1,694	5 „	2
Doorga Prasad of Sarawan Baragaon (Hardoi)	9,110	...	9,110	600	8,510	12,848	5 „	442
Durgagunj Estate (Hardoi)	1,240	...	1,240	80	1,160	2,275	5 „	61
Raja Gursaroe (Jhansi)	2,345	...	2,345	514	1,831	5,000	5 „	127
Bahadurnagar Estate (Kheri)	2,200	...	2,200	360	1,840	8,000	5 „	97
Koonj Behary Lal (Mainpuri)	1,083	...	1,083	1,083	...	2,500	5 „	89
Thakur Gurdial Sing (Mainpuri)	3,214	...	3,214	145	3,069	4,800	6 „	296
Nawab Syud Ali Shah (Meerut)	3,435	...	3,435	500	2,935	6,000	5 „	172
Kaithala Estate (Pratabgurh)	2,113	...	2,113	305	1,808	5,870	5 „	104
Rajapur Estate (Pratabgurh)	856	...	856	278	578	2,600	5 „	42
Amawan Estate of Abdool Hakim Khan (Rai Bareli)	497	...	497	197	300	1,800	5 „	20
Bahna Estate (Rai Bareli)	6,600	...	6,600	200	6,400	7,038	5 „	325
Captain Gulab Sing and Autar Sing of Bhira Gobindpur (Rai Bareli)	17,967	...	17,967	947	17,020	22,500	5 „	867
Khajuri Estate (Rai Bareli)	560	...	560	360	200	1,750	5 „	19
Kori Serdowli Estate (Rai Bareli)	6,910	...	6,910	1,910	5,000	12,500	5 „	296
Prince Sahadeo Sing of Pandari Ganeshpur (Rai Bareli)	29,253	...	29,253	7,888	21,365	35,000	5 „	1,136
Rao Jit Sing of Nahâl (Shajehanpur)	3,785	...	3,785	336	3,449	7,000	5 „	96
Jamu Estate (Sultanpore)	200	...	200	200	...	4,900	5 „	3
Korwar Estate (Sultanpore)	11,700	...	11,700	1,700	10,000	19,334	5 „	570
Partabpur Estate (Sultanpore)	1,170	...	1,170	160	1,010	1,380	5 „	57
Sudhoo Beebee of Mohana (Sultanpore)	7,000	...	7,000	800	6,200	12,500	5 „	342
TOTAL £	215,172	...	215,172	35,493	179,679	...	...	11,617
Carried forward £	233,361	7,000	240,361	42,109	198,252	...	...	13,150

No. 87.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1885, and the Amount of such Loans at the Commencement and Close of the Year—*concld.*

	Amount, 1st April 1884.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1885.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES—*contd.*	£	£	£	£	£	£		£
Brought forward . £	233,361	7,000	240,361	42,109	198,252	...	...	13,150
PUNJAB.								
Archdeacon of Lahore (Simla Parsonage)	1,120	...	1,120	56	1,064	1,200	4 per cent.	44
Family of the late Syud Mohadi Shah	348	...	348	18	330	450	6 „	44
Gholam Mohyuddin, son of Gholam Nakshband Khan	532	...	532	532	...	800	5 „	23
Guru Jowahir Sing	13,697	...	13,697	475	13,222	16,382	6 „	942
Heirs to late Pundit Munphul	3,381	...	3,381	452	2,929	4,800	5 „	164
Imam Bux Sub-Surveyor	...	200	200	...	200	300	6 „	...
Inayutullah Khan	6	...	6	6	...	70	6 „	1
Mohamed Hosain Khan	11	...	11	11	...	860	6 „	1
Nawab Atta Mohamed Khan	2,450	...	2,450	700	1,750	3,500	5 „	...
Nawab Bahadoor Shere Khan	257	...	257	181	76	1,000	*Nil.*	...
Nawab Khanja Sir Mohamed Khan	5,250	...	5,250	500	4,750	6,000	5 per cent.	171
Nawab of Loharu	9,008	...	9,008	1,003	8,005	9,500	6 „	297
Officer Commanding 3rd B. Volunteer Rifle Corps	...	500	500	500	...	500	6 „	...
Pundit Narendro Nath	325	...	325	325	...	2,000	6 „	15
Raja Hyat Khan	92	...	92	14	78	160	6 „	8
Raja Jai Sing of Golair	6,389	...	6,389	662	5,727	8,600	6 „	538
Raja of Nadawn	414	...	414	414	...	5,000	6 „	21
Raja Inder Deo Wali-i-Akrote	...	1,487	1,487	46	1,441	1,488	6½ „	46
Samundar Khan	...	...	...	...	...	2,000	6 „	232
Sheik Muzafar	592	...	592	104	488	1,000	6 „	53
TOTAL . £	43,872	2,187	46,059	5,999	40,060	...	...	2,600
MADRAS.								
Andipati Poligar	5,400	...	5,400	460	4,940	6,200	5 per cent.	135
Bunganapalli Nawab	20,750	...	20,750	1,799	18,951	30,000	6 „	1,264
Ex-Zemindar of Palconda	300	...	300	100	200	300	*Nil.*	...
Jaghirdar of Soondoor	32	...	32	32	...	250	4 per cent.	1
Panyur Mittahdar	1,820	...	1,820	545	1,275	2,500	4½ „	75
Ramnad Zemindari	107,283	...	107,283	20,283	87,000	147,283	5 „	4,832
Shulagiri Estate	...	3,500	3,500	...	3,500	3,500	5 „	...
Talavankota Zemindari	2,200	..	2,200	1,400	800	5,500	4½ „	80
TOTAL . £	137,785	3,500	141,285	24,619	116,666	...	...	6,387

BOMBAY.

Administrator to the Chief of Malegaon	7,518	21	7,539	317	7,222	8,400	5 per cent.	397
Bibi Khamzadi, Widow of Mir Gulam Shah	207	...	207	107	100	500	*Nil.*	...
Chandra Kasbatees	366	...	366	60	306	406	*Nil.*	...
Chief of Kurunwad	10,000	..	10,000	1,250	8,750	10,000	5 per cent.	500
H. H. the Widow of the Ex-Amir Mir Hassan Ali Khan	470	...	470	240	230	1,500	*Nil.*	...
Kaira, Talookdaree Settlement Officer	7,195	...	7,195	...	7,195	7,195	5 per cent.	...
Kaira Thakoors	18,484	9,344	27,828	9,794	18,034	27,000	5 „	70
Khan Bahadoor Moorad Khan	28,711	...	28,711	...	28,711	28,711	4½ „	...
Konher Rao Anna Saheb Wadekar	35	...	35	3	32	200	5 „	...
Manager, Sindh Encumbered Estate	54,042	3,086	57,128	6,474	50,654	100,000	5 „	2,571
Manager, Thar and Parkar Encumbered Estate	900	...	900	...	900	3,000	5 „	...
Madhoorao Bapurao Fridnis	...	1,316	1,316	...	1,316	1,316	...	...
Meer Golam Mohamed Khan Tanda & Meer Ali Murdan Khan	927	...	927	76	851	1,400	6 „	45
Mir Fateh Khan	1,380	...	1,380	360	1,020	1,500	*Nil.*	...
Nawab of Cambay	...	20,000	20,000	...	20,000	20,000	...	...
Punt Suchew of Bhore	1,460	...	1,460	460	1,000	14,400	*Nil.*	...
Sir Jamsetji Jejeebhoy, Baronet	25,281	1,171	26,452	4,000	22,452	45,000	5 per cent.	1,171
Talookdaree Settlement Officer at Ahmedabad	11,719	1,246	12,965	1,110	11,855	47,000	5 „	192
Talookdaree Settlement Officer at Broach	19,231	3,210	22,441	4,220	18,221	47,000	5 „	984
Thakoors of Wullabpur	385	180	565	165	400	1,500	4½ „	194
Thakoor of Dhrole	...	15,000	15,000	...	15,000	15,000	*Nil.*	...
Wader Fateh Mohamed Khan, Jagirdar	33	2	35	34	1	340	6 „	1
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	3,926	...	3,926	288	3,638	6,000	4½ „	...
TOTAL . £	192,270	54,576	246,846	28,958	217,888	...	...	6,125
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES £	607,288	67,263	674,551	101,685	572,866	...	...	28,262
GRAND TOTAL . £	7,593,566	270,288	7,863,854	294,339	7,569,515	...	...	324,202

No. 88.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1884-85; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1885; and the BALANCES at that Date.

TRANSACTIONS.	STATE.	GUARANTEED.								SUBSIDIZED.			GRAND TOTAL.
	Southern Mahratta.	Bombay, Baroda, and Central India.	Eastern Bengal, (to 30th June 1884.)	Great Indian Peninsula.	Madras.	Oudh and Rohilkhund.	Sindh, Punjab, and Delhi.	South Indian.	TOTAL.	Bengal Central.	Rohilkhund and Kumaon.	TOTAL.	
DURING THE YEAR 1884-85.	£	£	£	£	£	£	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL													
Share Capital—													
India, at Contract Rates	3,250	...	...	...	...	...	30	...	30	...	...	...	3,280
England	4,275	...	...	...	...	...	...	...	...	65,000	20,000	85,000	89,275
Debentures—													
England	1,700,000	2,000	...	...	...	560,000	...	484,200	1,046,200	...	...	...	2,746,200
Capital not bearing Interest—													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	571	...	...	12	53	...	...	636	...	...	...	636
A. TOTAL RECEIPTS . £	1,707,525	2,571	...	...	12	560,053	30	484,200	1,046,866	65,000	20,000	85,000	2,839,391
B. Payments for discharge of Debentures . £	...	288,500	...	...	...	260,000	...	484,200	1,032,700	...	...	...	1,032,700
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL . £	1,707,525	—285,929	...	...	12	300,053	30	...	14,166	65,000	20,000	85,000	1,806,691
ON ACCOUNT OF CAPITAL EXPENDITURE—													
Payments—													
India, at Contract Rates	727,095	176,702	40,294	355,137	126,479	564,777	209,607	62,508	1,535,504	...	...	...	2,262,599
England	276,269	167,156	21,461	570,711	94,203	299,132	179,298	79,108	1,411,069	65,845	20,000	85,845	1,773,183
C. TOTAL . £	1,003,364	343,858	61,755	925,848	220,682	863,909	388,905	141,616	2,946,573	65,845	20,000	85,845	4,035,782
Repayments—													
India, at Contract Rates	...	236,246	97,502	676,164	173,959	146,735	337,196	123,913	1,791,715	...	...	...	1,791,715
England	261	539	74	12,454	2,157	791	474	3,310	19,799	...	...	...	20,060
D. TOTAL . £	261	236,785	97,576	688,618	176,116	147,526	337,670	127,223	1,811,514	...	...	...	1,811,775
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE . £	1,003,103	107,073	—35,821	237,230	44,566	716,383	51,235	14,393	1,135,059	65,845	20,000	85,845	2,224,007
A. + D. TOTAL RECEIPTS . £	1,707,786	239,356	97,576	688,618	176,128	707,579	337,700	611,423	2,858,380	65,000	20,000	85,000	4,651,166
B. + C. TOTAL PAYMENTS . £	1,003,364	632,358	61,755	925,848	220,682	1,123,909	388,905	625,816	3,979,273	65,845	20,000	85,845	5,068,482

TO 31ST MARCH 1885.													
ON ACCOUNT OF SHARE AND OTHER CAPITAL—													
Share Capital—													
India, at Contract Rates	5,525	21,672	16,486	496,897	...	424,419	86,336	1,221	1,047,031	...	...	...	1,052,556
England	1,879,895	7,528,628	2,238,994	19,503,103	10,257,630	3,575,581	10,988,984	3,209,057	57,301,977	770,000†	180,000	950,000	60,131,872
Debentures—													
Nominal amount	*1,700,000*	*188,500*	*612,350*	*1,428,800*	*400,000*	*3,415,300*	...	*720,000*	*6,764,950*	...	...	...	*8,464,950*
Cash received	1,700,000	188,500	612,350	1,422,316	398,950	3,411,550	...	719,250	6,752,916	...	...	...	8,452,916
Debenture Stock—													
Stock represented	...	...	*411,308*	*2,701,450*	...	*384,700*	...	*425,000*	*3,922,458*	...	...	...	*3,922,458*
Cash received	...	...	374,730	2,475,559	...	354,589	...	425,000	3,629,878	...	...	...	3,629,878
Capital not bearing Interest—													
India, at Contract Rates	...	...	...	74,929	...	...	27	55	75,011	...	...	...	75,011
England	...	32,270	2,290	228,860	13,064	19,672	4,336	61,822	362,314	...	...	...	362,314
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL £	3,585,420	7,771,070	3,244,850	24,201,664	10,669,644	7,785,811	11,079,683	4,416,405	69,169,127	770,000	180,000	950,000	73,704,547
ON ACCOUNT OF CAPITAL EXPENDITURE—													
Net payments—													
India, at Contract Rates	1,715,206	3,265,760	1,474,100	9,200,904	4,662,847	4,221,984	5,191,104	1,353,540	29,370,239	278,551	...	278,551	31,363,996
England	641,700	5,034,363	1,771,757	14,991,612	5,826,251	3,879,674	6,003,350	3,027,181	40,534,188	491,449	180,000	671,449	41,847,337
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE £	2,356,906	8,300,123	3,245,857	24,192,516	10,489,098	8,101,658	11,194,454	4,380,721	69,904,427	770,000	180,000	950,000	73,211,333
BALANCE OF ACCOUNT WITH COMPANY—													
At Credit £	1,228,514	...	...	9,148	180,546	...	...	35,684	225,378	...	...	...	1,453,892
At Debit £	...	529,053	1,007	...	...	315,847	114,771	...	960,678	...	...	...	960,678

* Excluding East Indian Railway Company.

† This sum, paid to the Secretary of State on account of Capital under the Contract, is understood to include £250,000 on account of Debentures issued by the Company, and £20,000 advanced to the Company by their Bankers and subsequently repaid by them out of the sum received from the Secretary of State for their Rolling Stock.

No. 89.—ABSTRACT STATEMENT showing, in respect of Miscellaneous Accounts between the Balances unadjusted at the com

	Unadjusted April	
	Debits.	No. of Items.
Her Majesty's Imperial Government.	£	
Bills drawn on India by the Officer in Charge of the Treasury Chest at Hong-Kong	1	1
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	23,202	2
Pensions paid in India to out-pensioners of Chelsea Hospital	21,607	3
Ditto ditto to Native Family Pensioners on account of Expedition to China and to retired Hong-Kong Police	1,543	4
Postage collected in India	...	5
Sums received in India for Money Orders	...	6
Little Basses Light Vessel Dues	...	7
Balances of Shipping Masters' Accounts	...	8
Zanzibar Agency and Muscat Subsidy	2,902	9
Expedition to the Mediterranean	4,130	10
Expedition to South Africa	25,239	11
Expeditions to Egypt	35,549	12
Miscellaneous	10,957	13
	125,130	14
Her Majesty's Indian Government in London.		
Advances in England to Agents of the Indian Civil Funds	...	15
Bills drawn by the Mission to the Court of Persia	...	16
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	17
Family and Miscellaneous Remittances made by means of Rolls	...	18
Family Allotments	...	19
Remittances by Administrators General	...	20
East Indian Railway Company. Advances in England for purchase of Stores, &c.	...	21
Stores purchased in England chargeable to Provincial and Local Funds, Foreign States, &c.	119	22
Pay and Pensions paid in ditto ditto ditto ditto	74	23
Miscellaneous	335	24
	528	25
£	125,658	26

INDIA and ENGLAND, the Transactions during the Year ended 31st March 1885, and mencement and close of that Year.

Balances, 1st 1884.		1884-85.				Unadjusted Balances, 31st March 1885.	
		India.		England.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	231,563	1	...	199,063	32,500	...
2	...	141,135	9,134	...	111,984	43,219	...
3	...	22,342	24	...	24,363	19,562	...
4	...	800	...	...	1,953	390	...
5	4,761	...	26,657	25,206	...	...	6,212
6	4,468	...	150,022	148,860	...	...	5,630
7	7,895	...	10,804	12,513	...	...	6,186
8	5,571	78	3,825	6,745	...	...	2,573
9	...	8,678	...	...	11,080	500	...
10	...	...	4,001	...	...	129	...
11	...	10	10	...	10,594	14,645	...
12	...	382,640	7,064	1,259	14,882	397,502	...
13	...	17,096	11,987	1,145	10,690	6,521	...
14	22,695	804,342	223,529	195,728	384,609	514,968	20,601
15	...	...	146,000	146,000	...	...	...
16	5,480	...	111,394	70,619	...	...	46,255
17	8,234	...	...	...	...	...	8,234
18	70,348	317	205,554	216,372	...	...	59,213
19	336	54	7,583	7,346	...	...	519
20	19,809	23	65,176	94,891	18,756	...	8,827
21	...	...	403,123	404,629	1,506	...	...
22	...	4,963	132,513	134,577	...	7,146	...
23	...	477	17,202	16,592	...	...	59
24	...	4,923	8,823	7,427	3,867	...	5
25	104,207	10,757	1,097,368	1,098,453	24,129	7,146	123,112
26	126,902	815,099	1,320,897	1,294,181	408,738	522,114	143,713

No. 90.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1885, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1884.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1885.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	11,32,793	92,612	7,89,05,951	6,336,547	7,39,70,244	5,952,507	60,68,500	476,652
In Madras	2,61,000	21,238	1,32,70,268	1,071,943	1,22,43,268	991,777	12,88,000	101,404
In Bombay	7,49,000	61,290	7,88,45,900	6,350,419	7,40,71,400	5,977,048	55,23,500	434,661
TOTAL .	21,42,793	175,140	17,10,22,119	13,758,909	16,02,84,912	12,921,332	1,28,80,000	1,012,717

FOR AMOUNT CHARGED UNDER SECRETARY OF STATE'S BILLS ONLY :—

	₹
Amount of Bills drawn	17,10,22,119
Amount of Bills drawn if issued at 2s. the rupee . . .	13,75,89,090
Difference shown as Loss by Exchange (included in Account No. 65, page 164)	3,34,33,029
	s. d.
The average rate of Exchange on Bills drawn during the year was	1 —7·308

No. 91 —STATEMENT showing the Distribution of the CASH BALANCES

1st April 1884 (Opening Balance).	No. of Treasuries.			31st March 1885 (Closing Balance).
£		INDIA:	£	£
		Reserve Treasuries.		
748,042	1	In Calcutta	283,760	
220,328	1	In Madras	174,255	
276,734	1	In Bombay	95,278	
				553,293
1,113,286	1	In the Bank of Bengal, Calcutta:		
		For India, General	769,298	
		For Bengal	100,630	
			869,928	
240,048	1	In the Bank of Madras	270,842	
432,950	1	In the Bank of Bombay	499,784	
				1,640,554
		In Agencies of the Banks:		
1,857,146	15	of Bengal	1,467,852	
395,027	10	of Madras	407,246	
183,373	4	of Bombay	200,072	
				2,075,170
		District Treasuries:		
725,637	15	India, General	774,430	
419,526	12	Assam	462,509	
1,762,484	44	Bengal	1,878,727	
1,053,409	48	North-Western Provinces and Oudh	1,069,820	
722,955	32	Punjab	797,917	
519,890	18	Central Provinces	479,191	
315,537	13	British Burmah	275,845	
1,044,399	24	Madras	1,265,457	
1,169,155	20	Bombay	1,267,619	
				8,271,515
13,199,926		TOTAL TREASURIES IN INDIA . £		12,540,532
		ENGLAND:		
4,113,221	1	Home Treasury of the Government of India		2,249,378
17,313,147		GRAND TOTAL . £		14,789,910

CALCUTTA,
The 23rd February 1886.

E. GAY,
Offg. Comptroller General.

Government of India Central Printing Office.—No. 597 C. G.—8-3-86.—280.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

FOR

1884-85.

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No. 92.—An ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES of INDIA on the 31st March 1884; the amount of DEBT INCURRED and DISCHARGED during the year 1884-85, including the amount of ADVANCES and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1885.

	No. of Account.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
		£	£	£	£	£	£	£	£	£	£	£	£
Revenue (from Abstract A)	2	12,920,439	1,581,660	2,559,127	893,907	17,650,883	9,161,162	5,015,538	9,258,220	11,317,970	70,358,906	256,954	70,615,860
Permanent Debt incurred—	78												
E. B. Ry. & E. I. Ry. Debt—													
3½ p. c. Redemption Stock	...	...	...	...	...	...	...	...	...	...	...	144,792	144,792
3 p. c. ditto	...	...	...	...	...	...	...	...	...	...	...	248,548	248,548
Debentures and Debenture Stock	...	...	...	...	...	...	...	...	...	...	...	811,616	811,616
Other Debt—													
3½ p. c. Stock	...	...	...	...	...	...	...	...	...	...	...	95,000	95,000
3 p. c. ,,	...	...	...	...	...	...	...	...	...	...	...	3,000,000	3,000,000
4 p. c. Rupee Loans	...	20	...	...	...	...	...	...	...	...	20	...	20
Stock Notes	...	850	46	...	33	2,148	81	412	1,216	566	5,352	...	5,352
Miscellaneous	...	8,500	...	...	...	...	...	...	...	...	8,500	...	8,500
TOTAL		9,370	46	...	33	2,148	81	412	1,216	566	13,872	4,299,956	4,313,828
Unfunded Debt—													
Temporary Loans	79	...	...	...	...	...	...	...	...	...	...	750,000	750,000
Special Loans	80	4,000	...	...	...	...	...	...	...	...	4,000	...	4,000
Treasury Notes	81	224,592	...	...	...	...	...	...	120,000	...	344,592	...	344,592
Deposits of Service Funds	82	460,078	...	...	...	...	...	...	243,482	12,145	715,705	4,547	720,252
Savings Bank Deposits	83	244,700	103,234	56,563	59,939	831,672	326,607	259,945	307,748	951,275	3,141,683	...	3,141,683
TOTAL		933,370	103,234	56,563	59,939	831,672	326,607	259,945	671,230	963,420	4,205,980	754,547	4,960,527
Deposits and Advances not bearing Interest—													
Unspent Balances of Provincial Allotments	68	...	34,201	...	...	39,639	...	...	...	...	73,840	...	73,840
Commission for the Reduction of Debt	47A	341,504	...	...	...	...	...	...	...	...	341,504	...	341,504
Excluded Local Funds	84	83,661	14,498	74,302	2,150	62,304	79,013	54,364	91,634	170,224	632,150	...	632,150
Political Railway and Military Prize Funds	85	44,818	...	...	...	...	...	...	5	...	44,823	...	44,823
Departmental and Judicial Deposits	86	3,494,417	492,366	241,624	92,686	2,779,953	2,748,822	2,725,007	2,229,616	1,829,891	16,634,382	...	16,634,382
Advances	93	1,998,827	45,846	67,692	23,959	201,032	155,962	177,872	118,810	4,690,577	7,480,577	2,035	7,482,612
Suspense Accounts	94	6,884	1,690	1,688	4,770	5,178	2,692	3,048	5,665	7,482	39,097	...	39,097
Miscellaneous	95	570,614	...	210	...	...	...	...	22,533	131,264	724,621	250,000	974,621
TOTAL		6,540,725	588,601	385,516	123,565	3,088,106	2,986,489	2,960,291	2,468,263	6,829,438	25,970,994	252,035	26,223,029
Loans to Municipalities, Native States, &c.	87	51,759	10,122	5,893	48	52,707	48,052	10,762	35,038	79,958	294,339	...	294,339
Capital of Guaranteed and Subsidized Companies	88	1,791,745	...	...	...	...	...	...	...	3,250	1,791,745	1,151,635	2,943,380
Capital Account of Southern Mahratta Railway	...	...	...	...	...	...	...	...	...	...	3,250	1,704,536	1,707,786
Capital Account of Western Deccan Railway	...	194,668	...	...	...	...	...	...	...	...	194,668	...	194,668
Remittances—													
Money Orders	97	809,308	491,499	377,742	315,110	2,549,115	1,179,984	665,815	1,023,997	780,252	8,192,822	...	8,192,822
Other Departmental Accounts	99	1,649,932	−73,378	6,858	2,831	−42,331	−192,403	−78,142	103,786	−439,562	937,591	...	937,591
Net Receipts by Civil Treasuries from—													
Post Office	...	599,778	234,655	309,473	200,429	43,748	−587,544	−79,835	−41,059	−61,161	618,484	...	618,484
Guaranteed Railways	...	−8,852	...	...	...	...	−9,544	545,342	599,187	3,244,576	4,370,709	...	4,370,709
Net Receipts from Civil Treasuries by—													
Telegraph	...	92,856	...	...	...	...	...	...	...	...	92,856	...	92,856
Marine	...	305,442	...	...	...	...	...	...	...	...	305,442	...	305,442
Military	...	6,336,915	...	...	...	...	...	...	2,415,488	2,651,127	11,403,530	...	11,403,530
Public Works	...	−2,427,890	222,333	507,509	149,420	1,022,330	1,224,168	1,173,360	1,283,365	2,192,054	5,346,649	...	5,346,649
Remittance Account between England and India	100	841,809	35	20,083	12,475	31,407	12,682	14,481	107,251	280,674	1,320,897	408,738	1,729,035
TOTAL		8,199,298	875,144	1,221,665	680,265	3,604,269	1,627,343	2,241,021	5,492,015	8,647,960	32,588,980	408,738	32,997,718
Secretary of State's Bills drawn	90	...	...	...	...	...	...	...	...	...	...	13,758,909	13,758,909
Total Receipts		30,641,374	3,158,807	4,228,764	1,757,757	25,229,785	14,149,734	10,487,969	17,925,982	27,842,562	135,422,734	22,587,310	158,010,044
Opening Balance	91	2,727,200	697,181	1,055,715	419,526	2,106,739	1,415,550	816,001	1,899,802	2,062,212	13,199,926	4,113,221	17,313,147
Grand Total £		33,368,574	3,855,988	5,284,479	2,177,283	27,336,524	15,565,284	11,303,970	19,825,784	29,904,774	148,622,660	26,700,531	175,323,191

No. 2.—An ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES of INDIA on the 31st March 1884; the amount of DEBT INCURRED and DISCHARGED during the year 1884-85, including the amount of ADVANCES and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1885.

	No. of Account.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
		£	£	£	£	£	£	£	£	£	£	£	£
Expenditure (from Abstract B)	3	18,832,387	1,032,489	1,655,379	686,114	8,796,434	4,633,587	3,431,976	7,935,8 9	9,810,672	56,8 4,857	14,239,682	71,054,539
Add—Provincial Surpl ses transferred to "Deposits"	...	...	34,201	...	...	39,639	...	...	...	...	73,840	...	73,840
Deduct—Provincial Deficits charged against "Deposits"	...	*—451*	...	*—97,369*	*—35,259*	...	*—65,481*	*—24,464*	*—123,531*	*—16,229*	*—362,784*	...	*—362,784*
Productive Public Works Capital Expenditure	...	599,296	36,099	270,347	...	898,950	499,029	539,626	248,673	42,609	3,134,689	2,258,209	5,392,898
Permanent Debt discharged—	78												
E. I. R. & E. B. R. Debt—													
Debentures and Debenture Stock	...	...	...	...	...	...	...	...	...	...	...	92,660	92,660
Other debt—													
India Debentures	...	...	...	...	...	...	...	...	...	...	...	3,005,500	3,005,500
East India Bonds	...	...	...	...	...	...	...	...	...	...	...	1,200	1,200
5 p. c. Stock	...	...	...	...	...	...	...	...	...	...	...	363	363
5½ p. c. Rupee Loans	...	1,130	...	...	...	...	...	...	...	...	1,130	...	1,130
5 p. c. „ „	...	2,470	...	...	...	...	...	...	...	...	2,470	...	2,470
4½ p. c. „ „	...	154	...	...	...	...	...	...	...	...	154	...	154
4 p. c. „ „	...	7,797	...	...	...	...	...	...	...	...	7,797	...	7,797
Miscellaneous	...	8,630	...	...	...	...	...	...	...	...	8,630	...	8,630
TOTAL		20,181	...	...	...	...	...	...	...	...	20, 81	3,099,723	3,119,904
Unfunded Debt—													
Temporary Loans	79	...	...	...	...	...	...	...	...	...	...	750,000	750,000
Special Loans	80	10,043	...	...	...	...	...	...	...	4,000	14,043	...	14,043
Treasury Notes	81	168,135	...	...	...	...	...	...	...	...	168, 35	...	168,135
Deposits of Service Funds	82	388,662	...	...	...	...	...	...	238,661	4,427	631,750	809	632,559
Savings Bank Deposits	83	185,644	79,290	50,927	42,432	671,822	245,445	186,669	253,474	72:,678	2,437,381	...	2,437,381
TOTAL		752,484	79,290	50,927	42,432	671,822	245,445	186,669	492,135	730,105	3,251,309	750,809	4,002,118
Deposits and Advances not bearing Interest—													
Unspent Balances of Provincial Allotments	68	451	...	97,369	35,259	...	65,481	24,464	123,531	16,229	362,784	...	362,784
Commission for the reduction of Debt	47A	2,620	...	...	...	...	...	...	...	...	2,620	...	2,620
Excluded Local Funds	84	87,833	20,742	89,865	1,888	80,945	80,629	53,996	51,739	158,334	625,971	...	625,971
Political Railway and Military Prize Funds	85	99,144	...	...	...	...	...	...	...	...	99,144	...	99, 44
Departmental and Judicial Deposits	86	,, 2,222	474,677	224,691	85,197	2,835,826	2,751,9 9	2,767,496	2,226,248	1,866,576	16,754,852	...	16,754,852
Advances	93	,886,269	47,675	71,898	21,385	23 ,703	162,519	228,196	79,934	4,583,774	7,3 3,353	2,666	7,316,019
Suspense Accounts	94	30,632	826	775	2,114	49,708	5,268	5,832	7,249	84,852	187,256	...	187,256
Miscellaneous	95	101,236	...	...	...	...	...	...	393	25,920	127,549	...	127,549
TOTAL		5,730,407	543,920	484,598	145,843	3, 98, 82	3,065,816	3,079,984	2.489,094	6,735,685	25,473,529	2,666	25,476,195
Loans to Municipalities, Native States, &c.	87	11,192	7,000	3,000	...	162,500	...	7,151	24,408	55,037	270,288	...	270,288
Capital of Guaranteed and Subsidized Companies	88	1,535,504	...	...	...	...	...	...	...	...	1,535,504	2,529,6 4	4,065,118
Capital Account of Southern Mahratta Railway	...	...	...	...	...	...	...	...	...	727,095	727,095	276,269	1,003,364
Capital Account of Western Deccan Railway	...	169,310	...	...	...	...	...	...	...	...	169,3 0	...	169,310
Remittances—													
Money Orders	97	437,5 3	188,052	74,933	127,284	2,593,808	1,872,742	821,409	1,042,927	1,038,333	8,197,001	...	8,197,001
Other Local Remittances	98	—7,126,01 :	363,909	1,110,287	—5,796	9,333,693	—192,407	—1,442,483	1,352,695	—3,384,69 ·	9,195	...	9,195
Other Departmental Accounts	99	—28.,645	67,058	—103,686	285,771	—1,855,554	1,418,825	4 ,3 7	253,885	1,104.498	930,468	...	930,468
Net Payments into Civil Treasuries by—													
Post Office	...	355,493	320,270	320,304	199,527	42,218	—604,865	—76,726	112,549	—59,581	609,:89	...	609,:89
Guaranteed Railways	...	4,370,709	...	...	...	...	...	...	...	...	4,370,709	...	4,370,709
Net Issues from Civil Treasuries to—													
Telegraph	...	107 967	8,608	14,918	9,971	—131,026	14,870	3,584	40,847	2 .437	9 ,206	...	91,206
Marine	...	2.311	3	4,592	—1,347	67,046	1	—7	3,776	228,474	304,849	...	304,849
Military	...	2,002,076	348,704	270,605	110,824	242,953	2,008,348	2,636,594	1,548,238	2,233,8 6	11,402,158	...	11,402,158
Public Works	...	—2,426,662	214,538	513,630	149,410	1,0 :9,967	1,220,833	1,181,237	1,269,919	2, 80,172	5,323, 04	...	5,323,104
Remittance Account between England and India	100	369,349	...	87	...	1,567	1,356	486	24,773	4 7,481	8 5,099	1,294,181	2,109,280
TOTAL		—2,188,902	1,511,142	2,205,760	875,644	11,314,672	5,739,703	3,165,41 :	5,649,609	3,779,939	32,052,978	1,294,181	33,347,159
Secretary of State's Bills paid	90	5,952,507	...	...	...	...	...	...	99 ,777	5,977,048	12,921,332	...	12,921,332
Total Disbursements		31,4 3,915	3,244,741	4,572,642	1,714,774	25,082,199	14,118,099	10,386,353	17,707,984	27,842,021	136,082,128	24,45 ,153	160,533,281
Closing Balance	91	1,954,659	611,847	711,837	462,509	2,254,325	1,447,185	917,617	2,1 7,800	2,062,753	12,540,532	2,249,378	14,789,910
Grand Total £	...	33,368,574	3,855,988	5,284,479	2,177,283	27,336,524	15,565,284	11,303,970	19,825,784	29,904,774	148,622,660	26,700,531	175,323,191

No. 93.—An Account of Repayment of Advances and Advances Repayable for the Year ended 31st March 1885.

Receipts.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	£	£	£	£	£	£	£	£	£	£	£	£
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	588,552	11,192	16,831	15,834	13,478	38,692	7,042	59,809	40,494	791,924	...	791,924
Service Funds Advances	...	...	...	...	...	...	...	...	1,927	1,927	...	1,927
Advances for Rest Camps	...	...	...	...	...	550	1,716	555	...	2,821	...	2,821
Special Advances	...	61	...	...	...	3	...	10,000	...	10,064	...	10,064
Forest Advances	...	29,333	49,692	3,686	23,562	74,115	27,648	...	69,857	277,893	...	277,893
Revenue Advances	...	...	...	172	9,843	21,832	...	1,660	107,000	140,507	...	140,507
Loans under the Land Improvement Act	...	...	...	...	2,967	10,317	14,071	2,575	...	29,930	...	29,930
Advances to Cultivators	634	265	...	...	...	18	5,729	...	11,642	18,288	...	18,288
Embankment or Drainage Advances	...	...	...	...	57,652	...	...	...	...	57,652	...	57,652
Famine Advances	1,520	...	...	...	19	...	29,040	1,235	...	31,814	...	31,814
Advances Recoverable, Marine	18,211	...	...	...	...	...	...	...	...	18,211	...	18,211
Ditto ditto, Post Office	13,886	116	503	126	2,199	13	3,169	105	104	20,221	...	20,221
Ditto ditto, Military	...	...	...	...	...	...	...	2,191	...	2,191	...	2,191
Ditto ditto, P. W. D. Buildings and Roads	...	...	...	...	13,473	...	...	...	...	13,473	...	13,473
Advances Recoverable, P. W. D. Irrigation	...	...	...	...	12,053	...	1,321	...	...	13,374	...	13,374
Famine Relief, P. W. D. Buildings and Roads	...	...	...	...	23	...	...	...	...	23	...	23
PERMANENT ADVANCES—												
Permanent Advances	166	36	663	13	607	21	80	633	395	2,614	...	2,614
Post Office Permanent Advances	212	503	3	328	2,096	2,512	874	1,023	1,179	8,730	...	8,730
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	7,750	...	...	...	...	...	...	...	...	7,750	...	7,750
Ditto ditto, Mauritius	40,526	...	...	...	...	...	..	...	...	40,526	...	40,526
Ditto ditto, Straits Settlements	7,086	...	...	...	...	...	...	...	...	7,086	...	7,086
Account Current with Native States	32,547	4,240	...	...	60,690	1,178	76,081	13,519	27,928	216,183	...	216,183
Ditto ditto Post Office	...	...	...	...	...	...	7,147	...	...	7,147	...	7,147
Ditto ditto Netherland Government	2,865	...	...	...	...	...	...	...	...	2,865	...	2,865
Nepaul	...	...	...	...	...	...	...	400	...	400	...	400
Berar Suspense Account	204,368	...	...	...	...	...	...	...	...	204,368	...	204,368

COINAGE ACCOUNTS—												
Mint Certificates	1,078,362	...	...	...	...	...	...	...	4,283,592	5,361,954	...	5,361,954
Copper Coinage Account	2,142	...	...	...	...	...	...	...	...	2,142	...	2,142
Small Coin Depôt Balances	...	100	...	3,800	2,370	6,711	3,954	25,105	...	42,040	...	42,040
Bullion Advances for Coinage	...	...	...	...	...	...	...	...	146,459	146,459	...	146,459
ENGLAND—												
REPAYMENT OF ADVANCES—												
In Repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government	...	...	...	...	...	...	...	...	...	...	2,035	2,035
TOTAL £	1,998,827	45,846	67,692	23,959	201,032	155,962	177,872	118,810	4,690,577	7,480,577	2,035	7,482,612

Disbursements.

ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	411,043	6,845	17,080	12,424	11,922	26,801	6,031	55,148	44,499	591,793	...	591,793
Service Fund Advances	...	...	...	...	...	...	...	...	408	408	...	408
Advances for Rest Camps	...	...	...	...	...	542	2,034	288	...	2,864	...	2,864
Special Advances	...	71	...	...	50,000	3	...	1,000	...	51,074	...	51,074
Forest Advances	...	30,677	53,986	5,133	23,601	83,327	29,832	...	68,335	294,891	...	294,891
Revenue Advances	...	...	...	3,600	15,900	30,409	...	1,603	88,963	140,475	...	140,475
Loans under the Land Improvement Act	...	...	...	...	7,970	20,821	45,989	3,559	...	78,339	...	78,339
Advances to Cultivators	910	751	...	...	...	...	29,425	...	11,400	42,486	...	42,486
Embankment or Drainage Advances	...	...	...	...	61,079	...	...	...	...	61,079	...	61,079
Famine Advances	...	...	...	...	19	...	5,992	6	...	6,017	...	6,017
Advances Recoverable, Marine	19,127	...	...	...	...	...	...	...	...	19,127	...	19,127
Ditto ditto, Post Office	14,040	115	538	89	2,428	10	3,195	176	119	20,710	...	20,710
Ditto ditto, Military	26,853	...	...	..	...	...	...	...	30,391	57,244	...	57,244
Ditto ditto, P. W. D. Buildings and Roads	...	...	...	...	367	...	...	...	...	367	...	367
Advances Recoverable, P. W. D. Irrigation	...	...	...	...	9,914	...	1,272	...	...	11,186	...	11,186
Famine Relief; P. W. D. Buildings and Roads	...	...	...	...	23	...	...	...	...	23	...	23
Carried over	471,973	38,459	71,604	21,246	183,223	161,913	123,770	61,780	244,115	1,378,083	...	1,378,083

No. 93.—An Account of Repayment of Advances and Advances Repayable for the Year ended 31st March 1885—*concld.*

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward	471,973	38,459	71,604	21,246	183,223	161,913	123,770	61,780	244,115	1,378,083	...	1,378,083
Disbursements—*concld.*												
ADVANCES REPAYABLE—*concld.*												
PERMANENT ADVANCES—												
Permanent Advances	982	43	203	22	707	160	209	3,909	359	6,594	...	6,594
Post Office Permanent Advances	115	68	91	117	551	446	445	74	859	2,766	...	2,766
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	23,079	...	...	...	...	...	...	...	...	23,079	...	23,079
Ditto ditto Mauritius	32,259	...	...	...	...	...	...	...	...	32,259	...	32,259
Ditto ditto Straits Settlements	10,040	...	...	...	...	...	...	...	...	10,040	...	10,040
Account Current with Native States	31,977	9,105	...	...	47,222	...	96,625	13,414	24,477	222,820	...	222,820
Ditto ditto Post Office	...	...	...	...	...	...	7,147	...	...	7,147	...	7,147
Ditto ditto Netherland Govt.	2,863	...	...	...	...	...	...	...	...	2,863	...	2,863
Nepaul	...	...	...	...	...	...	...	757	...	757	...	757
Berar Suspense Account	204,721	...	...	...	...	...	...	...	...	204,721	...	204,721
COINAGE ACCOUNTS—												
Mint Certificates	1,016,320	...	...	...	...	...	...	...	4,302,900	5,319,220	...	5,319,220
Small Coin Depôt Balances	15,966	...	...	...	...	...	...	...	6,627	22,593	...	22,593
Copper Coinage Account	...	...	...	...	...	...	...	...	4,437	4,437	...	4,437
Bullion Advances for Coinage	75,974	...	...	...	...	...	...	...	...	75,974	...	75,974
ENGLAND—												
ADVANCES REPAYABLE—												
For purchase of Malt Liquor, &c., on behalf of the Imperial Govt.	...	...	...	...	...	...	...	...	...	...	2,194	2,194
Expedition to the Soudan in 1885, expenses paid in England recoverable from the Imperial Govt.	...	...	...	...	...	...	...	...	...	...	472	472
TOTAL £	1,886,269	47,675	71,898	21,385	231,703	162,519	228,196	79,934	4,583,774	7,313,353	2,666	7,316,019

		India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
RECEIPTS—													
SUSPENSE ACCOUNTS—		£	£	£	£	£	£	£	£	£	£	£	£
English Stores Suspense Accounts		...	...	...	...	...	...	204	1,924	...	2,128	...	2,128
Suspense Account		325	...	...	3,436	...	14	..	375	...	4,150	...	4,150
Savings Bank Investment Account		2	...	...	...	...	...	...	...	...	2	...	2
Unadjusted Balances Account Current Settlement Account		5,069	...	...	...	22	...	...	...	...	5,091	...	5,091
Post Office Suspense Account		...	623	1	25	333	...	...	...	...	982	...	982
Guaranteed Railways Unadjusted Items		3	...	...	...	...	...	...	...	...	3	...	3
CHEQUES AND BILLS—													
Salt Department Cheques		...	...	...	...	...	...	...	...	1	1	...	1
Pre-audit Cheques		...	96	...	...	4,230	348	695	...	...	5,369	...	5,369
Forest Department Cheques		...	...	...	...	...	...	...	...	2,198	2,198	...	2,198
Cheques Issued, Local Funds		...	65		...	...	...	...	...	...	65	...	65
DEPARTMENTAL ACCOUNTS—													
Civil Departmental Balances		...	245	...	93	...	...	...	2,853	4,868	8,059	...	8,059
Public Works Cash Balances—													
Buildings and Roads		914	...	...	...	...	611	...	...	415	1,940	...	1,940
Railway Capital		...	...	857	1,216	...	565	410	513	...	3,561	...	3,561
Irrigation		...	...	6	...	593	1,154	1,344	...	...	3,097	...	3,097
Railway Revenue		571	415	...	...	...	...	...	...	...	986	...	986
Postal Cash Balances		...	246	824	...	...	...	395	...	...	1,465	...	1,465
TOTAL	£	6,884	1,690	1,688	4,770	5,178	2,692	3,048	5,665	7,482	39,097	...	39,097
DISBURSEMENTS—													
SUSPENSE ACCOUNTS—													
Capitalized Outstandings		...	...	...	...	534	...	...	...	...	534	...	534
Suspense Accounts		...	...	5	...	1,694	...	20	...	...	1,719	...	1,719
Post Office Suspense Account		1,564	...	...	...	...	230	777	2,863	6,586	12,020	..	12,020
English Stores Suspense Account		...	...	...	...	...	...	...	...	837	837	...	837
CHEQUES AND BILLS—													
Pre-audit Cheques		...	...	...	...	...	...	...	171	1,032	1,203	...	1,203
Bills Payable		33	...	...	...	...	...	...	...	...	33	...	33
DEPARTMENTAL ACCOUNTS—													
Civil Departmental Balances		6,649	...	660	...	24,325	1,802	365	...	...	33,801	...	33,801
Military Cash Balances		1,418	...	...	...	...	...	...	3,455	56,797	61,670	...	61,670
Public Works Cash Balances—													
Buildings and Roads		...	376	65	943	518	...	258	142	...	2,302	...	2,302
Irrigation		27	...	...	...	...	...	...	...	650	677	...	677
Railway Capital		6,529	450	...	...	2,615	...	...	...	14,587	24,181	...	24,181
Railway Revenue		...	...	45	47	8,326	1,699	4,412	...	410	14,939	...	14,939
Postal Cash Balances		4,504	...	...	1,124	11,696	1,537	...	618	3,953	23,432	...	23,432
Marine Cash Balances		150	...	...	...	...	...	...	...	...	150	...	150
Telegraph Cash Balances		9 758	...	...	...	...	...	...	...	...	9,758	...	9,758
TOTAL	£	30,632	826	775	2,114	49,708	5,268	5,832	7,249	84,852	187,256	...	187,256

No. 95.—An ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, &c., for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	N.-W. Provs. and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	£	£	£	£	£	£	£	£	£	£	£	£
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	144	...	...	...	...	...	...	...	...	144	...	144
Security Purchase Account	383,984	...	...	...	...	...	...	...	...	383,984	...	383,984
London Bills Payable Exchange	109,532	...	...	...	...	...	...	22,533	104,079	236,144	...	236,144
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	10,916	10,916	...	10,916
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	16,269	16,269	...	16,269
Exchange Investment Account	11,627	...	...	...	...	...	...	...	...	11,627	...	11,627
Tajmahal Arrears	3,123	...	...	...	...	...	...	...	...	3,123	...	3,123
Government Account	62,204	...	210	...	...	...	...	...	...	62,414	...	62,414
ENGLAND—												
From Her Majesty's Treasury; moiety of the instalment for the year 1885-86 of the Grant-in-aid of £3,000,000 on account of the Afghan War, treated as Revenue Receipts in the years 1880-81 and 1881-82	...	...	...	...	...	...	...	...	...	...	250,000	250,000
TOTAL £	570,614	...	210	...	...	...	...	22,533	131,264	724,621	250,000	974,621
Disbursements.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	144	...	...	...	...	...	...	...	...	144	...	144
Security Purchase Account	74,485	...	...	...	...	...	...	...	...	74,485	...	74,485
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	10,423	10,423	...	10,423
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	15,497	15,497	...	15,497
Government Account	3,586	...	...	...	...	...	...	...	...	3,586	...	3,586
Exchange Investment Account	11,612	...	...	...	...	...	...	...	...	11,612	...	11,612
Tajmahal Arrears	7,568	...	...	...	...	...	...	...	...	7,568	...	7,568
Settlement Account before 1865-66	3,841	...	...	...	...	...	...	393	...	4,234	...	4,234
TOTAL £	101,236	...	...	...	...	...	...	393	25,920	127,549	...	127,549

No. 96.—An ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1885.

RECEIPTS.	Credits.	Debits.	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
MONEY ORDERS	8,192,822	...	+ 809,308	+ 491,499	+ 377,742	+ 315,110	+ 2,549,115	+ 1,179,984	+ 665,815	+ 1,023,997	+ 780,252	+ 8,192,822
OTHER DEPARTMENTAL ACCOUNTS—												
Accounts Current betn. Mily. and Marine, Military Accounts . . .	21,827	754	+ 21,073	...	...	...	...	...	...	...	...	+ 21,073
Ditto betn. P. W. & Telegraph, Public Works Accounts	77,223	30,777	+ 25,819	+ 2,022	+ 3,440	+ 30	+ 4,005	+ 4,665	+ 10,088	— 3,759	+ 136	+ 46,446
Transfers between P. W. Officers . .	11,561,517	11,560,793	+ 735,381	— 63,551	— 3,257	— 209	— 48,188	— 193,632	— 85,490	+ 88,443	— 428,773	+ 724
Ditto between Postal Officers .	321,039	320,575	— 1,225	— 11,849	+ 6,675	+ 3,010	+ 1,852	— 3,436	— 2,740	+ 19,102	— 10,925	+ 464
Ditto between Indian and Indo-European Telegraph	73,944	73,926	+ 18	...	...	...	...	...	...	...	...	+ 18
Ditto betn. Guaranteed Ry. & P. W. D., Guaranteed Railways Accounts .	1,249,762	391,208	+ 858,554	...	...	...	...	...	...	...	...	+ 858,554
Ditto betn. Guaranteed Rys. and Telegraph, Guaranteed Railways Accts. .	33,103	22,791	+ 10,312	...	...	...	...	...	...	...	...	+ 10,312
TOTAL OTHER DEPARTMENTAL ACCOUNTS .	13,338,415	12,400,824	+ 1,649,932	— 73,378	+ 6,858	+ 2,831	— 42,331	— 192,403	— 78,142	+ 103,786	— 439,562	+ 937,591
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE AND GUARANTEED RYS.—												
Accts. Current betn. Civil & P. O. Civil Accounts	4,496,727	3,878,243	+ 599,778	+ 234,655	+ 309,473	+ 200,429	+ 43,748	— 587,544	— 79,835	— 41,059	— 61,161	+ 618,484
Accts. betn. Civil and Guaranteed Rys. Civil Accounts	8,672,517	4,301,808	— 8,852	...	...	...	...	— 9,544	+ 545,342	+ 599,187	+ 3,244,576	+ 4,370,709
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accts. Current betn. Civil & Telegraph, Telegraph Accounts	661,504	568,648	+ 92,856	...	...	...	...	...	...	...	...	+ 92,856
Ditto between Civil & Marine, Marine Accounts	350,240	44,798	+ 305,442	...	...	...	...	...	...	...	...	+ 305,442
Ditto between Civil and Military, Mily. Accounts	12,365,013	961,483	+ 6,336,915	...	...	...	...	...	...	+ 2,415,488	+ 2,651,127	+ 11,403,530
Ditto between Civil and Public Works, Public Works Accounts . .	16,706,211	11,359,562	— 2,427,890	+ 222,333	+ 507,509	+ 149,420	+ 1,022,330	+ 1,224,168	+ 1,173,360	+ 1,283,365	+ 2,192,054	+ 5,346,649
Remittance Account between England and India	1,320,897	...	+ 841,809	+ 35	+ 20,083	+ 12,475	+ 31,407	+ 12,682	+ 14,481	+ 107,251	+ 280,674	+ 1,320,897
TOTAL . £	66,104,346	33,515,366	+ 8,199,298	+ 875,144	+ 1,221,665	+ 680,265	+ 3,604,269	+ 1,627,343	+ 2,241,021	+ 5,492,015	+ 8,647,960	+ 32,588,980

No. 96.—An ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1885—*concluded.*

DISBURSEMENTS.	Credits.	Debits.	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Money Orders	...	8,197,001	— 437,513	— 188,052	— 74,933	— 127,284	— 2,593,808	— 1,872,742	— 821,409	— 1,042,927	— 1,038,333	— 8,197,001
Other Local Remittances	85,270,508	85,279,703	+ 7,126,012	— 363,909	— 1,110,287	+ 5,796	— 9,333,693	+ 192,407	+ 1,442,483	— 1,352,695	+ 3,384,691	— 9,195
OTHER DEPARTMENTAL ACCOUNTS—												
Accts. Current between Civil and Civil	10,519,623	10,520,887	+ 721,706	— 30,505	+ 103,686	— 285,771	+ 1,880,517	— 1,416,300	+ 412,700	— 300,996	— 1,086,301	— 1,264
Ditto between Military and Military	328,960	329,950	+ 25,514	...	...	...	...	...	...	+ 42,545	— 69,049	— 990
Ditto between Military and Marine, Marine Accounts	719	21,793	— 21,074	...	...	...	...	...	...	...	...	— 21,074
Ditto between P. W. & Telegraph, Telegraph Accounts	30,672	69,057	— 38,385	...	...	...	...	...	...	...	...	— 38,385
Transfers between Telegraph Officers	174,106	174,106	— 429	...	...	...	+ 93	...	...	...	+ 336	...
Accounts between Guaranteed Railways & P. W. D., Public Works Accounts	395,323	1,253,766	— 395,374	— 36,553	...	...	— 25,056	— 2,525	— 454,017	+ 4,566	+ 50,516	— 858,443
Accounts between Guaranteed Railways and Telegraph, Telegraph Accounts	22,791	33,103	— 10,312	...	...	...	...	...	...	...	...	— 10,312
TOTAL OTHER DEPARTMENTAL ACCOUNTS	11,472,194	12,402,662	+ 281,646	— 67,058	+ 103,686	— 285,771	+ 1,855,554	— 1,418,825	— 41,317	— 253,885	— 1,104,498	— 930,468
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE AND GUARANTEED RAILWAYS												
Accts. Current between Civil & P. O., Post Office Accounts	4,049,267	4,658,456	— 355,493	— 320,270	— 320,304	— 199,527	— 42,218	+ 604,865	+ 76,726	— 112,549	+ 59,581	— 609,189
Ditto between Civil and Guaranteed Railways, Guaranteed Rys. Accounts	4,301,377	8,672,086	— 4,370,709	...	...	...	...	...	...	...	...	— 4,370,709
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accts. Current betn. Civil and Telegraph, Civil Accounts	571,135	662,341	— 107,967	— 8,608	— 14,948	— 9,971	+ 131,026	— 14,870	— 3,584	— 40,847	— 21,437	— 91,206
Accts. Current betn. Civil & Marine, Civil Accounts	45,636	350,485	— 2,311	— 3	— 4,592	+ 1,347	— 67,046	— 1	+ 7	— 3,776	— 228,474	— 304,849
Ditto between Civil and Military, Civil Accounts	991,459	12,393,617	— 2,002,076	— 348,704	— 270,605	— 110,824	— 242,953	— 2,008,348	— 2,636,594	— 1,548,238	— 2,233,816	— 11,402,158
Ditto between Civil and P. Works, Civil Accounts	9,478,030	14,801,134	+ 2,426,662	— 214,538	— 513,690	— 149,410	— 1,019,967	— 1,220,833	— 1,181,237	— 1,269,919	— 2,180,172	— 5,323,104
Remittance Accounts between England and India	...	815,099	— 369,349	...	— 87	...	— 1,567	— 1,356	— 486	— 24,773	— 417,481	— 815,099
TOTAL £	116,179,606	148,232,584	+ 2,188,902	— 1,511,142	— 2,205,760	— 875,644	— 11,314,672	— 5,739,703	— 3,165,411	— 5,649,609	— 3,779,939	— 32,052,978

No. 97.—AN ACCOUNT of ISSUES and PAYMENTS of INLAND MONEY ORDERS for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
RECEIPTS—	£	£	£	£	£	£	£	£	£	£	£	£
Inland Money Orders . . .	809,308	491,499	377,742	315,110	2,549,115	1,179,984	665,815	1,023,997	780,252	8,192,822	...	8,192,822
PAYMENTS—												
Inland Money Orders . . .	437,513	188,052	74,933	127,284	2,593,808	1,872,742	821,409	1,042,927	1,038,333	8,197,001	...	8,197,001

No. 98.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1885.

ABSTRACT.

	Net Receipt + Payment —
	£
INDIA, GENERAL	+ 7,126,012
CENTRAL PROVINCES	— 363,999
BRITISH BURMAH	— 1,110,287
ASSAM	+ 5,796
BENGAL	— 9,333,693
NORTH-WESTERN PROVINCES AND OUDH . . .	+ 192,407
PUNJAB	+ 1,442,483
MADRAS	— 1,352,695
BOMBAY	+ 3,384,691
TOTAL £ .	— 9,195

No. 98.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1885—*contd.*

DETAILS.

	India, General.			Central Provinces.			British Burmah.		
REMITTANCES BETWEEN DISTRICTS—	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—	£	£	£	£	£	£	£	£	£
Cash Remittances between Treasuries	5,342,483	5,342,483	...	638,649	638,649	...	843,248	843,248	...
Forest Remittances	78,274	81,422	— 3,148	157,472	157,393	+ 79	259,010	260,257	— 1,247
Mint Remittances	1,773,936	1,773,936	...	...	...	...	...	...	...
Miscellaneous Remittances	124,516	123,646	+ 870	100	100	...	...	...	...
Bengal Remittances	2,371,195	2,371,195	...	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	36,868	36,595	+ 273	61,250	62,350	— 1,100	279,440	292,100	— 12,660
Foreign Supply Bills	446,601	445,467	+ 1,134	91,274	98,824	— 7,550	920	920	...
Remittance Transfer Receipts since April 1873	92,300	89,253	+ 3,047	30,516	30,419	+ 97	41,296	42,677	— 1,381
Foreign Remittance Transfer Receipts	307,397	318,133	— 10,736	32,065	33,199	— 1,134	17,228	16,105	+ 1,123
Emigrants' Remittance Receipts	2,702	2,705	— 3	...	...	...	...	...	...
Postal Notes payable	897	430	+ 467	1,742	1,386	+ 356	126	39	+ 87
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	15,147,941	7,806,951	+ 7,340,990	40,000	392,770	— 352,770	24,100	1,120,003	— 1,095,903
Arrear Adjustment Account	694	2,421	— 1,727	...	...	...	...	...	...
Central Adjusting Account	114,799	189,161	— 74,362	535	2,422	— 1,887	985	1,291	— 306
Egyptian Expedition Adjusting Account	2	130,795	— 130,793	...	...	...	...	...	...
Quetta Force Adjusting Account	199	199	...	...	...	...	...	...	...
TOTAL £	25,840,804	18,714,792	+ 7,126,012	1,053,603	1,417,512	— 363,909	1,466,353	2,576,640	— 1,110,287

	Assam.			Bengal.			North-Western Provinces and Oudh.		
REMITTANCES BETWEEN DISTRICTS—	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	£	£	£	£	£	£	£	£	£
Cash Remittances between Treasuries	358,561	358,561	...	5,923,040	5,922,625	+ 415	4,937,202	4,937,202	...
Forest Remittances	37,016	37,081	— 65	96,363	95,895	+ 468	204,029	205,360	— 1,331
Customs Remittances	...	...	...	2,138,809	2,138,823	— 14	...	...	...
Opium Remittances	...	...	...	1,320,858	1,321,302	— 444	...	...	...
Judicial Remittances	...	...	...	2,030	2,000	+ 30	...	...	...
Marine Remittances	...	...	...	4,734	4,734	...	...	...	...
Miscellaneous Remittances	...	...	...	...	...	...	128,230	128,229	+ 1

REMITTANCES BY BILLS—												
Supply Bills since April 1873	9,725	9,853	−	128	146,800	145,900	+	900	135,515	134,999	+	516
Foreign Supply Bills	475,912	472,979	+	2,933	13,013	10,011	+	3,002	19,492	24,392	−	4,900
Remittance Transfer Receipts since April 1873	24,078	23,770	+	308	779,034	787,365	−	8,331	360,351	359,942	+	409
Foreign Remittance Transfer Receipts	3,972	3,973	−	1	19,742	19,821	−	79	477,912	480,233	−	2,321
Postal Notes payable	266	128	+	138	5,882	6,079	−	197	2,845	3,263	−	418
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	189,000	186,853	+	2,147	311,568	9,691,873	−	9,380,305	1,350,680	1,155,375	+	195,305
Central Adjusting Account	871	407	+	464	58,527	7,665	+	50,862	8,862	3,716	+	5,146
TOTAL £	1,099,401	1,093,605	+	5,796	10,820,400	20,154,093	−	9,333,693	7,625,118	7,432,711	+	192,407

	PUNJAB.			MADRAS.			BOMBAY.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	£	£	£	£	£	£	£	£	£
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances between Treasuries	3,881,826	3,881,826	...	6,243,342	6,243,342	...	10,682,174	10,681,274	+ 900
Forest Remittances	122,048	122,449	— 401	42,593	42,468	+ 125	230,161	230,161	...
Customs Remittances	...	...	...	90,980	90,980	...	24,687	20,273	+ 4,414
Salt Remittances	...	...	...	1,303,339	1,298,540	+ 4,799	...	...	...
Mint Remittances	...	...	...	...	...	...	4,656,654	4,656,658	— 4
Miscellaneous Remittances	2,400	2,400	...	6,581	5,899	+ 682	...	...	...
Remittances from Goa and Diu Salt Department	...	...	...	...	...	...	31,137	29,653	+ 1,484
Arrear Remittances	...	...	...	...	...	...	...	8	— 8
REMITTANCES BY BILLS—									
Supply Bills since April 1873	174,368	171,498	+ 2,870	86,211	93,144	— 6,933	373,540	369,800	+ 3,740
Foreign Supply Bills	45,918	46,086	— 168	1,210	1,240	— 30	148,875	153,060	— 4,185
Remittance Transfer Receipts since April 1873	265,829	256,964	+ 8,865	216,625	213,967	+ 2,658	285,046	279,651	+ 5,395
Foreign Remittance Transfer Receipts	171,552	165,215	+ 6,337	85,132	85,464	— 332	489,184	484,559	+ 4,625
Emigrants' Remittance Receipts	...	...	...	4,673	4,180	+ 493	...	...	...
Postal Notes payable	1,534	1,431	+ 103	5,968	5,876	+ 92	2,164	2,484	— 320
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	1,582,982	150,003	+ 1,432,979	907,500	2,260,988	— 1,353,488	4,982,550	1,771,505	+ 3,211,045
Arrear Adjustment Account	...	...	...	...	566	— 566	1	...	+ 1
Central Adjusting Account	3,186	11,287	— 8,101	10,997	11,192	— 195	69,173	42,364	+ 26,809
Egyptian Expedition Adjusting Account	...	1	— 1	...	...	...	132,689	1,894	+ 130,795
TOTAL £	6,251,643	4,809,160	+ 1,442,483	9,005,151	10,357,846	— 1,352,695	22,108,035	18,723,344	+ 3,384,691

No. 99.—Details of ACCOUNTS BETWEEN PROVINCES AND DEPARTMENTS during the Year ended 31st March 1885.

	Credits.	Debits.	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
ACCOUNTS BETWEEN CIVIL AND CIVIL—												
ACCOUNTS BETWEEN—												
India and Central Provinces—												
India Accounts	60,332	79,489	— 19,157	...	...	...	...	...	...	...	...	+ 45
Central Provinces Accounts	79,573	60,371	...	+ 19,202	...	...	...	...	...	...	...	
India and British Burmah—												
India Accounts	115,528	192,095	— 76,567	...	...	...	...	...	...	...	...	...
British Burmah Accounts	192,076	115,509	...	...	+ 76,567	...	...	...	...	...	...	
India and Assam—												
India Accounts	22,385	205,211	— 182,826	...	...	...	...	...	...	...	...	— 76
Assam Accounts	205,104	22,354	...	...	...	+ 182,750	...	...	...	...	...	
India and Bengal—												
India Accounts	1,046,859	795,059	+ 251,800	...	...	...	...	...	...	...	...	+ 198
Bengal Accounts	795,214	1,046,816	...	...	...	...	— 251,602	...	...	...	...	
India and N.-W. Provinces—												
India Accounts	815,420	853,537	— 38,117	...	...	...	...	...	...	...	...	— 27
N.-W. Provinces Accounts	853,397	815,307	...	...	...	...	...	+ 38,090	...	...	...	
India and Punjab—												
India Accounts	547,982	881,377	— 333,395	...	...	...	...	...	...	...	...	— 10
Punjab Accounts	875,579	542,194	...	...	...	...	...	...	+ 333,385	...	...	
India and Madras—												
India Accounts	423,353	106,689	+ 316,664	...	...	...	...	...	...	...	...	...
Madras Accounts	107,049	423,713	...	...	...	...	...	...	...	— 316,664	...	
India and Bombay—												
India Accounts	1,083,061	279,757	+ 803,304	...	...	...	...	...	...	...	...	— 24
Bombay Accounts	282,348	1,085,676	...	...	...	...	...	...	...	...	— 803,328	
Central Provinces and British Burmah—												
Central Provinces Accounts	150	1,038	...	— 888	...	...	...	...	...	...	...	...
British Burmah Accounts	1,038	150	...	...	+ 888	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	...	23	...	— 23	...	...	...	...	...	...	...	...
Assam Accounts	23	...	...	...	...	+ 23	...	...	...	...	...	

Central Provinces and Bengal—													
Central Provinces Accounts	561	74,198	...	— 73,637	...	...	...	...	...	...	...	...	...
Bengal Accounts	74,178	541	...	...	...	...	+ 73,637	...	...	...	...	...	
Central Provinces and N.-W. Provinces—													
Central Provinces Accounts	21,034	23,578	...	— 2,544	...	...	...	...	...	...	...	...	...
N.-W. Provinces Accounts	22,409	19,865	...	...	...	...	...	+ 2,544	...	...	...	...	
Central Provinces and Punjab—													
Central Provinces Accounts	3,506	767	...	+ 2,739	...	...	...	...	...	...	...	...	...
Punjab Accounts	4,270	7,009	...	...	...	...	...	...	— 2,739	...	...	...	
Central Provinces and Madras—													
Central Provinces Accounts	8,084	2,698	...	+ 5,386	...	...	...	...	...	...	...	...	...
Madras Accounts	2,698	8,084	...	...	...	...	...	...	...	— 5,386	...	...	
Central Provinces and Bombay—													
Central Provinces Accounts	33,574	14,314	...	+ 19,260	...	...	...	...	...	...	...	...	...
Bombay Accounts	14,313	33,573	...	...	...	...	...	...	...	...	— 19,260	...	
British Burmah and Assam—													
British Burmah Accounts	80	6	...	...	+ 74	...	...	...	...	...	...	...	...
Assam Accounts	6	80	...	...	...	— 74	...	...	...	...	...	...	
British Burmah and Bengal—													
British Burmah Accounts	1,887	3,199	...	...	— 1,312	...	...	...	...	...	...	...	...
Bengal Accounts	3,337	2,025	...	...	...	...	+ 1,312	...	...	...	...	...	
British Burmah and N.-W. Provinces—													
British Burmah Accounts	3,549	674	...	...	+ 2,875	...	...	...	...	...	...	...	...
N.-W. Provinces Accounts	674	3,549	...	...	...	...	...	— 2,875	...	...	...	...	
British Burmah and Punjab—													
British Burmah Accounts	221	164	...	...	+ 57	...	...	...	...	...	...	...	...
Punjab Accounts	164	221	...	...	...	...	...	...	— 57	...	...	...	
British Burmah and Madras—													
British Burmah Accounts	15,931	3,109	...	...	+ 12,822	...	...	...	...	...	...	...	...
Madras Accounts	3,112	15,934	...	...	...	...	...	...	...	— 12,822	...	...	
British Burmah and Bombay—													
British Burmah Accounts	11,990	275	...	...	+ 11,715	...	...	...	...	...	...	...	...
Bombay Accounts	275	11,990	...	...	...	...	...	...	...	...	— 11,715	...	
Assam and Bengal—													
Assam Accounts	14,423	492,285	...	...	...	— 477,862	...	...	...	...	...	...	...
Bengal Accounts	492,404	14,541	...	...	...	...	+ 477,863	...	...	...	...	+ 1	
Carried over	8,239,151	8,239,044	+ 721,706	— 30,505	+ 103,686	— 295,163	+ 301,210	+ 37,759	+ 330,589	— 334,872	— 834,303	+ 107	

No. 99.—Details of ACCOUNTS BETWEEN PROVINCES AND DEPARTMENTS during the Year ended 31st March 1885—*continued.*

	Credits.	Debits.	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward .	8,239,151	8,239,044	+ 721,706	— 30,505	+ 103,686	— 295,163	+ 301,210	+ 37,759	+ 330,589	— 334,872	— 834,303	+ 107
ACCOUNTS BETWEEN CIVIL AND CIVIL —*continued.*												
ACCOUNTS BETWEEN—												
Assam and N.-W. Provinces—												
Assam Accounts	6,472	382	...	...	...	+ 6,090	...	...	...	...	...	} ...
N.-W. Provinces Accounts . . .	361	6,451	...	...	...	...	...	— 6,090	...	...	...	
Assam and Punjab—												
Assam Accounts	1,764	441	...	...	...	+ 1,323	...	...	...	...	...	} ...
Punjab Accounts	361	1,684	...	...	...	...	...	...	— 1,323	...	...	
Assam and Madras—												
Assam Accounts	89	1	...	...	...	+ 88	...	...	...	...	...	} ...
Madras Accounts	1	89	...	...	...	...	...	...	...	— 88	...	
Assam and Bombay—												
Assam Accounts	1,976	85	...	...	...	+ 1,891	...	...	...	...	...	} + 2
Bombay Accounts	270	2,159	...	...	...	...	...	...	...	...	— 1,889	
Bengal and N.-W. Provinces—												
Bengal Accounts	1,556,657	39,715	...	...	...	...	+1,516,942	...	...	...	...	} — 2,899
N.-W. Provinces Accounts . . .	48,720	1,568,561	...	...	...	...	...	—1,519,841	...	...	...	
Bengal and Punjab—												
Bengal Accounts	6,473	2,784	...	...	...	...	+ 3,689	...	...	...	...	} — 11
Punjab Accounts	2,762	6,462	...	...	...	...	...	...	— 3,700	...	...	
Bengal and Madras—												
Bengal Accounts	2,158	916	...	...	...	...	+ 1,242	...	...	...	...	} ...
Madras Accounts	916	2,158	...	...	...	...	...	...	...	— 1,242	...	
Bengal and Bombay—												
Bengal Accounts	58,496	1,062	...	...	...	...	+ 57,434	...	...	...	...	} + 1,538
Bombay Accounts	1,149	57,045	...	...	...	...	...	...	...	...	— 55,896	
N.-W. Provinces and Punjab—												
N.-W. Provinces Accounts . . .	130,555	93,947	...	...	...	...	...	+ 36,608	...	...	...	} ...
Punjab Accounts	94,156	130,764	...	...	...	...	...	...	— 36,608	...	...	

N.-W. Provinces and Madras—													
N.-W. Provinces Accounts	3,352	9,555	...	...	...	...	...	— 6,203	...	...	...	}	...
Madras Accounts	9,543	3,340	...	...	...	...	...	...	...	+ 6,203	...		
N.-W. Provinces and Bombay—													
N.-W. Provinces Accounts	82,915	41,448	...	...	...	...	...	+ 41,467	...	...	...	}	...
Bombay Accounts	41,391	82,858	...	...	...	...	...	...	...	...	— 41,467		
Punjab and Madras—													
Punjab Accounts	4,714	1,642	...	...	...	...	...	...	+ 3,072	...	...	}	...
Madras Accounts	1,642	4,714	...	...	...	...	...	...	...	— 3,072	...		
Punjab and Bombay—													
Punjab Accounts	139,061	18,391	...	...	...	...	...	...	+ 120,670	...	...	}	...
Bombay Accounts	18,391	139,061	...	...	...	...	...	...	...	...	— 120,670		
Madras and Bombay—													
Madras Accounts	49,127	17,052	...	...	...	...	...	...	...	+ 32,075	...	}	— 1
Bombay Accounts	17,000	49,076	...	...	...	...	...	...	...	...	— 32,076		
TOTAL ACCOUNTS BETWEEN CIVIL AND CIVIL £	10,519,623	10,520,887	+ 721,706	— 30,505	+ 103,686	— 285,771	+ 1,880,517	— 1,416,300	+ 412,700	— 300,996	— 1,086,301	—	1,264
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—													
ACCOUNTS BETWEEN—													
Military, Bengal, and Military, Madras—													
Military, Bengal	8,678	17,993	— 9,315	...	...	...	...	...	...	...	...	}	— 31
Military, Madras	18,012	8,728	...	...	...	...	...	...	...	+ 9,284	...		
Military, Bengal, and Military, Bombay—													
Military, Bengal	146,976	112,147	+ 34,829	...	...	...	...	...	...	...	...	}	— 1,008
Military, Bombay	111,020	146,857	...	...	...	...	...	...	...	...	— 35,837		
Military, Madras, and Military, Bombay—													
Military, Madras	38,983	5,722	...	...	...	...	...	...	...	+ 33,261	...	}	+ 49
Military, Bombay	5,291	38,503	...	...	...	...	...	...	...	...	— 33,212		
TOTAL ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY £	328,960	329,950	+ 25,514	...	...	...	...	...	...	+ 42,545	— 69,049	—	990

No. 99.—Details of ACCOUNTS BETWEEN PROVINCES AND DEPARTMENTS during the year ended 31st March 1885—*continued.*

	Credits.	Debits.	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	N.-W.-Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£
ACCOUNTS BETWEEN MILITARY AND MARINE—												
ACCOUNTS BETWEEN—												
Military, Bengal, and Marine—												
Military Accounts	21,827	754	+ 21,073	...	...	...	...	...	...	...	...	} — 1
Marine Accounts	719	21,793	— 21,074	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN MILITARY AND MARINE. Military Accounts	21,827	754	+ 21,073	...	...	...	...	...	...	...	...	+ 21,073
Marine Accounts	719	21,793	— 21,074	...	...	...	...	...	...	...	...	— 21,074
Net	...	...	— 1	...	...	...	...	...	...	...	...	— 1
ACCOUNTS BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNTS BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts	42,064	16,245	+ 25,819	...	...	...	...	...	...	...	...	} — 12,566
Telegraph Accounts	30,672	69,057	— 38,385	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts	2,038	16	...	+ 2,022	...	...	...	...	...	...	...	+ 2,022
Public Works, British Burmah, and Telegraph—												
Public Works Accounts	3,520	80	...	...	+ 3,440	...	...	...	...	...	...	+ 3,440
Public Works, Assam, and Telegraph—												
Public Works Accounts	37	7	...	...	...	+ 30	...	...	...	...	...	+ 30
Public Works, Bengal, and Telegraph—												
Public Works Accounts	6,251	2,246	...	...	...	...	+ 4,005	...	...	...	...	+ 4,005
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts	4,947	282	...	...	...	...	...	+ 4,665	...	...	...	+ 4,665

Public Works, Punjab, and Telegraph—Public Works Accounts	12,459	2,371	...	...	...	...	...	...	+ 10,088	...	...	+ 10,088
Public Works, Madras, and Telegraph—Public Works Accounts	3,774	7,533	...	...	...	...	...	...	...	− 3,759	...	− 3,759
Public Works, Bombay, and Telegraph—Public Works Accounts	2,133	1,997	...	...	...	...	...	...	...	...	+ 136	+ 136
TOTAL ACCTS. CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts	77,223	30,777	+ 25,819	+ 2,022	+ 3,440	+ 30	+ 4,005	+ 4,665	+ 10,088	− 3,759	+ 136	+ 46,446
Telegraph Accounts	30,672	69,057	− 38,385	...	...	...	...	...	...	...	...	− 38,385
Net	...	...	− 12,566	+ 2,022	+ 3,440	+ 30	+ 4,005	+ 4,665	+ 10,088	− 3,759	+ 136	+ 8,061
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch	1,321,457	2,005,426	+ 554,922	− 9,790	− 23,425	− 34,149	− 125,110	− 182,906	− 316,902	− 547,214	+ 605	− 683,969
Irrigation Branch	829,789	303,644	− 10,723	...	+ 23,789	...	− 42,922	+ 32,541	+ 9,026	+ 534,561	− 20,127	+ 526,145
Railway Capital	6,643,652	6,704,431	− 647,501	− 48,945	+ 74,908	+ 33,587	+ 134,780	+ 198,767	+ 316,739	+ 99,842	− 222,956	− 60,779
Railway Revenue	2,766,619	2,547,292	+ 838,683	− 4,816	− 78,529	+ 353	− 14,936	− 242,034	− 94,353	+ 1,254	− 186,295	+ 219,327
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	11,561,517	11,560,793	+ 735,381	− 63,551	− 3,257	− 209	− 48,188	− 193,632	− 85,490	+ 88,443	− 428,773	+ 724
TRANSFERS BETWEEN POSTAL OFFICERS	321,039	320,575	− 1,225	− 11,849	+ 6,675	+ 3,010	+ 1,852	− 3,436	− 2,740	+ 19,102	− 10,925	+ 464
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	73,944	73,926	+ 18	...	...	...	...	...	...	...	...	+ 18
TRANSFERS BETWEEN TELEGRAPH OFFICERS	174,106	174,106	− 429	...	...	...	+ 93	...	...	...	+ 336	...
ACCOUNTS BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
ACCOUNTS BETWEEN—												
Guaranteed Railways, and Public Works, India—												
Guaranteed Railways Accounts	1,249,762	391,208	+ 858,554	...	...	...	...	...	...	...	...	+ 463,180
Public Works Accounts	141,855	537,229	− 395,374	...	...	...	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	26,484	63,037	...	− 36,553	...	...	...	...	...	...	...	− 36,553
Carried over Guaranteed Rys. Accounts	1,249,762	391,208	+ 858,554	...	...	...	...	...	...	...	...	+ 858,554
Carried over P. W. Accounts	168,339	600,266	− 395,374	− 36,553	...	...	...	...	...	...	...	− 431,927

No. 99.—Details of ACCOUNTS BETWEEN PROVINCES AND DEPARTMENTS during the Year ended 31st March 1885—*continued.*

	Credits.	Debits.	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward { Guaranteed Rys. accounts	1,249,762	391,208	+ 858,554	...	...	...	...	...	...	...	...	+ 858,554
Brought forward { P. W. Accounts . .	168,339	600,266	— 395,374	— 36,553	...	...	...	...	...	...	...	— 431,927
ACCOUNTS BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—*contd.*												
ACCOUNTS BETWEEN—												
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts . . .	21,813	46,869	...	...	..	...	— 25,056	...	...	...	...	— 25,056
Guaranteed Railways and Public Works, N.-W. Provinces and Oudh—												
Public Works Accounts . . .	10,887	13,412	...	...	...	...	...	— 2,525	...	...	...	— 2,525
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts . . .	104,846	558,863	...	...	...	...	...	...	— 454,017	...	...	— 454,017
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts . . .	4,566	...	...	...	...	...	...	...	...	+ 4,566	...	+ 4,566
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts . . .	84,872	34,356	...	...	...	...	...	...	...	...	+ 50,516	+ 50,516
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. & P. W. DEPT. { Guaranteed Rys. Accounts .	1,249,762	391,208	+ 858,554	...	...	...	...	...	...	...	...	+ 858,554
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. & P. W. DEPT. { P. W. Accounts . .	395,323	1,253,766	— 395,374	— 36,553	...	...	— 25,056	— 2,525	— 454,017	+ 4,566	+ 50,516	— 858,443
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. & P. W. DEPT. { Net	...	...	+ 463,180	— 36,553	...	...	— 25,056	— 2,525	— 454,017	+ 4,566	+ 50,516	+ 111
ACCOUNTS BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—												
ACCOUNTS BETWEEN—												
Guaranteed Railways, and Telegraph Department—												
Guaranteed Railways Accounts . .	33,103	22,791	+ 10,312	...	...	...	...	...	...	...	...	} ...
Telegraph Accounts	22,791	33,103	— 10,312	...	...	...	...	...	...	...	...	

TOTAL GUARANTEED RYS. AND TELEGRAPH DEPARTMENT.	Guaranteed Rys. Accounts	33,103	22,791	+ 10,312	...	...	...	...	...	...	...	...	+ 10,312
	Telegraph Accounts	22,791	33,103	— 10,312	...	...	...	...	...	...	...	...	— 10,312
	Net	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—													
ACCOUNTS BETWEEN—													
India and Post Office—													
Civil Accounts		691,221	91,443	+ 599,778	...	...	...	...	...	...	...	...	+ 244,285
Post Office Accounts		63,175	418,668	— 355,493	...	...	...	...	...	...	...	...	
Central Provinces and Post Office—													
Civil Accounts		259,769	25,114	...	+ 234,655	...	...	...	...	...	...	...	— 85,615
Post Office Accounts		31,299	351,569	...	— 320,270	...	...	...	...	...	...	...	
British Burmah and Post Office—													
Civil Accounts		321,607	12,134	...	...	+ 309,473	...	...	...	...	...	...	— 10,831
Post Office Accounts		11,170	331,474	...	...	— 320,304	...	...	...	...	...	...	
Assam and Post Office—													
Civil Accounts		228,246	27,817	...	...	...	+ 200,429	...	...	...	...	...	+ 902
Post Office Accounts		29,459	228,986	...	...	...	— 199,527	...	...	...	...	...	
Bengal and Post Office—													
Civil Accounts		1,121,938	1,078,190	...	...	...	...	+ 43,748	...	...	...	...	+ 1,530
Post Office Accounts		1,105,786	1,148,004	...	...	...	...	— 42,218	...	...	...	...	
N.-W. Provinces and Oudh & Post Office—													
Civil Accounts		445,682	1,033,226	...	...	...	...	...	— 587,544	...	...	...	+ 17,321
Post Office Accounts		1,038,721	433,856	...	...	...	...	...	+ 604,865	...	...	...	
Punjab and Post Office—													
Civil Accounts		380,243	460,078	...	...	...	...	...	...	— 79,835	...	...	— 3,109
Post Office Accounts		462,554	385,828	...	...	...	...	...	...	+ 76,726	...	...	
Madras and Post Office—													
Civil Accounts		534,570	575,629	...	...	...	...	...	...	...	— 41,059	...	—153,608
Post Office Accounts		576,694	689,243	...	...	...	...	...	...	...	— 112,549	...	
Bombay and Post Office—													
Civil Accounts		513,451	574,612	...	...	...	...	...	...	...	...	— 61,161	— 1,580
Post Office Accounts		730,409	670,828	...	...	...	...	...	...	...	...	+ 59,581	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE.	Civil Accounts	4,496,727	3,878,243	+ 599,778	+ 234,655	+ 309,473	+ 200,429	+ 43,748	— 587,544	— 79,835	— 41,059	— 61,161	+ 618,484
	Post Office Accounts	4,049,267	4,658,456	— 355,493	— 320,270	— 320,304	— 199,527	— 42,218	+ 604,865	+ 76,726	— 112,549	+ 59,581	— 609,189
	Net	...	...	+ 244,285	— 85,615	— 10,831	+ 902	+ 1,530	+ 17,321	— 3,109	— 153,608	— 1,580	+ 9,295

No. 99.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the Year ended 31st March 1885—*continued.*

	Credits.	Debits.	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNTS BETWEEN—												
India and Telegraph—												
Civil Accounts	65,736	173,703	— 107,967	...	...	...	...	...	...	...	...	+ 1,288
Telegraph Accounts	173,863	64,608	+ 109,255	...	...	...	...	...	...	...	...	
C. Provs. and Telegraph—												
Civil Accounts	2,940	11,548	...	— 8,608	...	...	...	...	...	...	...	...
Telegraph Accounts	11,548	2,940	+ 8,608	...	...	...	...	...	...	...	...	
British Burmah and Telegraph—												
Civil Accounts	47,815	62,763	...	...	— 14,948	...	...	...	...	...	...	— 479
Telegraph Accounts	62,903	48,434	+ 14,469	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	8,095	18,066	...	...	...	— 9,971	...	...	...	...	..	+ 63
Telegraph Accounts	18,124	8,090	+ 10,034	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	166,312	35,286	...	...	...	...	+ 131,026	...	...	...	...	+ 277
Telegraph Accounts	33,935	164,684	— 130,749	...	...	...	...	...	...	...	...	
N.-W. Provinces and Oudh and Telegraph—												
Civil Accounts	20,828	35,698	...	...	...	...	...	— 14,870	...	...	...	— 47
Telegraph Accounts	35,668	20,845	+ 14,823	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	34,927	38,511	...	...	...	...	...	...	— 3,584	...	...	+ 118
Telegraph Accounts	38,575	34,873	+ 3,702	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	63,581	104,428	...	...	...	...	...	...	...	— 40,847	...	+ 519
Telegraph Accounts	104,488	63,122	+ 41,366	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	160,901	182,338	...	...	...	...	...	...	...	...	— 21,437	— 89
Telegraph Accounts	182,400	161,052	+ 21,348	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	571,135	662,341	— 107,967	— 8,608	— 14,948	— 9,971	+ 131,026	— 14,870	— 3,584	— 40,847	— 21,437	— 91,206
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH. Telegraph Accounts	661,504	568,648	+ 92,856	...	...	...	...	...	...	...	...	+ 92,856
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH. Net	...	...	— 15,111	— 8,608	— 14,948	— 9,971	+ 131,026	— 14,870	— 3,584	— 40,847	— 21,437	+ 1,650

ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—													
ACCOUNTS BETWEEN—													
India and Marine—													
Civil Accounts	8,568	10,879	— 2,311	...	...	...	...	...	...	...	...	...	} — 30
Marine Accounts	10,350	8,069	+ 2,281	...	...	...	...	...	...	...	...	...	
Central Provinces and Marine—													
Civil Accounts	...	3	...	— 3	...	...	...	...	...	...	...	...	} ...
Marine Accounts	3	...	+ 3	...	...	...	...	...	...	...	...	...	
British Burmah and Marine—													
Civil Accounts	3,316	7,908	...	...	— 4,592	...	...	...	...	...	...	...	} + 649
Marine Accounts	8,570	3,329	+ 5,241	...	...	...	...	...	...	...	...	...	
Assam and Marine—													
Civil Accounts	1,564	217	...	...	...	+ 1,347	...	...	...	...	...	...	} + 1
Marine Accounts	161	1,507	— 1,346	...	...	...	...	...	...	...	...	...	
Bengal and Marine—													
Civil Accounts	17,150	84,196	...	...	...	...	— 67,046	...	...	...	...	...	} + 194
Marine Accounts	84,370	17,130	+ 67,240	...	...	...	...	...	...	...	...	...	
N. W. P. and Oudh and Marine—													
Civil Accounts	8	9	...	...	...	...	...	— 1	...	...	...	...	} ...
Marine Accounts	9	8	+ 1	...	...	...	...	...	+ 7	...	...	...	
Punjab and Marine—													
Civil Accounts	7	...	...	...	...	...	...	...	...	...	...	...	} ...
Marine Accounts	...	7	— 7	...	...	...	...	...	...	...	...	...	
Madras and Marine—													
Civil Accounts	211	3,987	...	...	...	...	...	...	...	— 3,776	...	...	} + 330
Marine Accounts	4,317	211	+ 4,106	...	...	...	...	...	...	...	...	...	
Bombay and Marine—													
Civil Accounts	14,812	243,286	...	...	...	...	...	...	...	...	— 228,474	...	} — 551
Marine Accounts	242,460	14,537	+ 227,923	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE. Civil Accounts	45,636	350,485	— 2,311	— 3	— 4,592	+ 1,347	— 67,046	— 1	+ 7	— 3,776	— 228,474	— 304,849	
Marine Accounts	350,240	44,798	+ 305,442	...	...	...	...	...	...	...	...	+ 305,442	
Net	...	...	+ 303,131	— 3	— 4,592	+ 1,347	— 67,046	— 1	+ 7	— 3,776	— 228,474	+ 593	
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—													
ACCOUNTS BETWEEN—													
India and Military, Bengal—													
Civil Accounts	196,100	1,392,942	—1,196,842	...	...	...	...	...	...	...	...	...	} + 1,109
Military Accounts	1,399,110	201,159	+1,197,951	...	...	...	...	...	...	...	...	...	
Carried over Civil Accounts	196,100	1,392,942	—1,196,842	...	...	...	...	...	...	...	...	—1,196,842	
Carried over Military Accounts	1,399,110	201,159	+1,197,951	...	...	...	...	...	...	...	...	+1,197,951	

No. 99.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1885—*continued.*

	Credits.	Debits.	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward { Civil Accounts	196,100	1,392,942	—1,196,842	...	...	...	...	...	...	...	...	—1,196,842
Brought forward { Military Accounts	1,399,110	201,159	+1,197,951	...	...	...	...	...	...	...	...	+1,197,951
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—*contd.*												
ACCOUNTS BETWEEN—												
Central Provinces and Military, Bengal—												
Civil Accounts	5,439	114,565	...	— 109,126	...	...	...	...	...	...	...	} — 133
Military Accounts	114,529	5,536	+ 108,993	...	...	...	...	...	...	...	...	
British Burmah and Military, Bengal—												
Civil Accounts	1,219	707	...	...	+ 512	...	...	...	...	...	...	} + 60
Military Accounts	904	1,356	— 452	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	10,643	121,467	...	...	...	— 110,824	...	...	...	...	...	} — 1,921
Military Accounts	119,100	10,197	+ 108,903	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	35,464	257,075	...	...	...	...	— 221,611	...	...	...	...	} + 26
Military Accounts	257,790	36,153	+ 221,637	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Military, Bengal—												
Civil Accounts	69,506	2,076,648	...	...	...	...	...	—2,007,142	...	...	...	} + 3,087
Military Accounts	2,086,179	75,950	+2,010,229	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	82,586	2,716,485	...	...	...	...	...	...	—2,633,899	...	...	} +10,241
Military Accounts	2,732,720	88,580	+2,644,140	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	518	460	...	...	...	...	...	...	...	+ 58	...	} + 49
Military Accounts	509	518	— 9	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	2,249	47,776	...	...	...	...	...	...	...	...	— 45,527	} — 4
Military Accounts	47,499	1,976	+ 45,523	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	34,087	372,968	—338,881	...	...	...	...	...	...	...	...	} + 154
Military Accounts	374,248	35,213	...	...	...	...	...	...	...	+ 339,035	...	

Central Provinces and Military, Madras—													
Civil Accounts	3,322	239,421	...	—236,099	...	...	...	...	...	...	...	}	—39
Military Accounts	239,422	3,362	...	...	...	...	...	...	...	+ 236,060	...		
British Burmah and Military, Madras—													
Civil Accounts	17,263	287,314	...	...	—270,051	...	...	...	...	...	...	}	—276
Military Accounts	288,547	18,772	...	...	...	...	...	...	...	+ 269,775	...		
Bengal and Military, Madras—													
Civil Accounts	60	20,563	...	...	...	...	—20,503	...	...	...	...	}	+37
Military Accounts	20,646	106	...	...	...	...	...	...	...	+ 20,540	...		
N. W. P. and Oudh and Military, Madras—													
Civil Accounts	20	662	...	...	...	...	...	—642	...	...	...	}	+7
Military Accounts	669	20	...	...	...	...	...	...	...	+ 649	...		
Punjab and Military, Madras—													
Civil Accounts	100	200	...	...	...	...	...	...	—100	...	...	}	...
Military Accounts	100	...	...	...	...	...	...	...	...	+ 100	...		
Madras and Military, Madras—													
Civil Accounts	90,270	1,639,047	...	...	...	...	...	...	...	—1,548,777	...	}	—2,496
Military Accounts	1,642,223	95,942	...	...	...	...	...	...	...	+ 1,546,281	...		
Bombay and Military, Madras—													
Civil Accounts	281	3,320	...	...	...	...	...	...	...	...	—3,039	}	+9
Military Accounts	3,208	160	...	...	...	...	...	...	...	+ 3,048	...		
India and Military, Bombay—													
Civil Accounts	163,538	629,891	—466,353	...	...	...	...	...	...	...	...	}	+1,097
Military Accounts	631,445	163,995	...	...	...	...	...	...	...	...	+ 467,450		
Central Provinces and Military, Bombay—													
Civil Accounts	2,831	6,310	...	—3,479	...	...	...	...	...	...	...	}	—306
Military Accounts	6,011	2,838	...	...	...	...	...	...	...	...	+ 3,173		
British Burmah and Military, Bombay—													
Civil Accounts	2	1,068	...	...	—1,066	...	...	...	...	...	...	}	...
Military Accounts	1,066	...	...	...	...	...	...	...	...	...	+ 1,066		
Bengal and Military, Bombay—													
Civil Accounts	1	840	...	...	...	...	—839	...	...	...	...	}	...
Military Accounts	840	1	...	...	...	...	...	...	...	...	+ 839		
N. W. P. and Oudh and Military, Bombay—													
Civil Accounts	2	566	...	...	...	...	...	—564	...	...	...	}	+663
Military Accounts	1,229	2	...	...	...	...	...	...	...	...	+ 1,227		
Carried over { Civil Accounts	715,501	9,930,295	—2,002,076	— 348,704	— 270,605	— 110,824	— 242,953	—2,008,348	—2,633,999	—1,548,719	— 48,566	—9,214,794	
Carried over { Military Accounts	9,967,994	741,836	+6,336,915	...	...	...	...	...	...	+2,415,488	+ 473,755	+9,226,158	

No. 99.—Details of ACCOUNTS BETWEEN PROVINCES and DEPARTMENTS during the Year ended 31st March 1885—*concluded.*

	Credits.	Debits.	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward { Civil Accounts	715,501	9,930,295	−2,002,076	−348,704	−270,605	−110,824	−242,953	−2,008,348	−2,633,999	−1,548,719	−48,566	−9,214,794
Brought forward { Military Accounts	9,967,994	741,836	+6,336,915	...	...	...	...	...	...	+2,415,488	+473,755	+9,226,158
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—*concld.*												
ACCOUNTS BETWEEN—												
Punjab and Military, Bombay—												
Civil Accounts	204	2,799	...	...	...	...	...	...	−2,595	...	...	+25
Military Accounts	3,568	948	...	...	...	...	...	...	...	...	+2,620	
Madras and Military, Bombay—												
Civil Accounts	1,158	677	...	...	...	...	...	...	...	+481	...	...
Military Accounts	690	1,171	...	...	...	...	...	...	...	...	−481	
Bombay and Military, Bombay—												
Civil Accounts	274,596	2,459,846	...	...	...	...	...	...	...	...	−2,185,250	−10,017
Military Accounts	2,392,761	217,528	...	...	...	...	...	...	...	...	+2,175,233	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Civil Accounts	991,459	12,393,617	−2,002,076	−348,704	−270,605	−110,824	−242,953	−2,008,348	−2,636,594	−1,548,238	−2,233,816	−11,402,158
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Military Accounts	12,365,013	961,483	+6,336,915	...	...	...	...	...	...	+2,415,488	+2,651,127	+11,403,530
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Net	...	...	+4,334,839	−348,704	−270,605	−110,824	−242,953	−2,008,348	−2,636,594	+867,250	+417,311	+1,372
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNTS BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	5,274,737	2,848,075	+2,426,662	...	...	...	...	...	...	...	...	−1,228
P. W. Accounts	4,316,657	6,744,547	−2,427,890	...	...	...	...	...	...	...	...	
C. Provs. and P. W. Dept.—												
Civil Accounts	152,500	367,038	...	−214,538	...	...	...	...	...	...	...	+7,795
P. W. Accounts	373,607	151,274	...	+222,333	...	...	...	...	...	...	...	
B. B. and P. W. Dept.—												
Civil Accounts	272,148	785,838	...	...	−513,690	...	...	...	...	...	...	−6,181
P. W. Accounts	778,718	271,209	...	...	+507,509	...	...	...	...	...	...	

Assam and P. W. Dept.—													
Civl Accounts	25,710	175,120	...	...	...	—149,410	...	...	...	...	...	} +	10
P. W. Accounts	174,520	25,100	...	...	...	+149,420	...	...	...	...	...		
Bengal and P. W. Dept.—													
Civil Accounts	1,432,378	2,452,345	...	...	...	...	—1,019,967	...	...	...	...	} +	2,363
P. W. Accounts	2,453,417	1,431,087	...	...	...	...	+1,022,330	...	...	...	...		
N. W. P. & Oudh & P. W. Dept.—													
Civil Accounts	803,656	2,024,489	...	...	...	...	...	—1,220,833	...	...	...	} +	3,335
P. W. Accounts	2,027,259	803,091	...	...	...	...	...	+1,224,168	...	...	...		
Punjab and P. W. Dept—													
Civil Accounts	685,573	1,866,810	...	...	...	...	...	...	—1,181,237	...	...	} —	7,877
P. W. Accounts	2,387,240	1,213,880	...	...	...	...	...	...	+1,173,360	...	...		
Madras and P. W. Dept.—													
Civil Accounts	114,510	1,384,429	...	...	...	...	...	...	...	—1,269,919	...	} +	13,446
P. W. Accounts	1,397,882	114,517	...	...	...	...	...	...	...	+1,283,365	...		
Bombay and P. W. Dept.—													
Civil Accounts	716,818	2,896,990	...	...	...	...	...	...	...	...	—2,180,172	} +	11,882
P. W. Accounts	2,796,911	604,857	...	...	...	...	...	...	...	...	+2,192,054		
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	9,478,030	14,801,134	+2,426,662	—214,538	—513,690	—149,410	—1,019,967	—1,220,833	—1,181,237	—1,269,919	—2,180,172	—	5,323,104
P. W. Accts.	16,706,211	11,359,562	—2,427,890	+222,333	+507,509	+149,420	+1,022,330	+1,224,168	+1,173,360	+1,283,365	+2,192,054	+	5,346,649
Net	...	...	—1,228	+7,795	—6,181	+10	+2,363	+3,335	—7,877	+13,446	+11,882	+	23,545
ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS—													
ACCOUNTS BETWEEN—													
India and Guaranteed Railways—													
Civil Accounts	349,797	358,649	—8,852	...	...	...	...	...	...	...	...	} —4,379,561	
Guaranteed Railways Accounts	4,301,377	8,672,086	—4,370,709	...	...	...	...	...	...	...	...		
N. W. P. & Oudh & Guaranteed Rys.—													
Civil Accounts	507,519	517,063	...	...	...	...	...	—9,544	...	...	...	—	9,544
Punjab and Guaranteed Rys—													
Civil Accounts	949,906	404,564	...	...	...	...	...	...	+545,342	...	...	+	545,342
Madras and Guaranteed Rys.—													
Civil Accounts	1,203,132	603,945	...	...	...	...	...	...	...	+599,187	...	+	599,187
Bombay and Guaranteed Rys.—													
Civil Accounts	5,662,163	2,417,587	...	...	...	...	...	...	...	...	+3,244,576	+	3,244,576
TOTAL ACCOUNTS BETWEEN CIVIL AND GUARANTEED RYS. Civil Accounts	8,672,517	4,301,808	—8,852	...	...	...	...	—9,544	+ 545,342	+599,187	+3,244,576	+4,370,709	
Guaranteed Rys. Accts.	4,301,377	8,672,086	—4,370,709	...	...	...	...	...	...	...	...	—4,370,709	
Net	...	...	—4,379,561	...	...	...	...	—9,544	+ 545,342	+599,187	+3,244,576	...	

No. 100.—An Account of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA for the year ended 31st March 1885.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
Receipts.	£	£	£	£	£	£	£	£	£	£	£	£
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Bills drawn on India by the officer in charge of the Treasury chest at Hong-Kong	1	...	...	...	...	...	...	...	...	1	...	1
Advances in India on account of the Emigration of Coolies, and supplies to H. M.'s ships on the East India Station	...	...	...	...	...	...	...	...	9,134	9,134	...	9,134
Pensions paid in India to Out-pensioners of Chelsea Hospital	...	...	...	...	...	...	...	24	...	24	..	24
Postage collected in India	...	...	...	...	6,749	...	...	...	19,908	26,657	...	26,657
Sums received in India for Money Orders	4,045	...	...	...	...	...	...	...	145,977	150,022	...	150,022
Little Basses Light-vessel dues	...	...	1,537	...	7,265	...	...	405	1,597	10,804	...	10,804
Balances of Shipping Masters' Accounts	...	...	37	...	3,114	...	...	124	550	3,825	...	3,825
Expedition to the Mediterranean	...	...	...	...	...	...	...	...	4,001	4,001	...	4,001
Expedition to South Africa	...	...	...	...	...	...	...	...	10	10	...	10
Expeditions to Egypt	621	...	...	...	...	...	...	...	6,443	7,064	...	7,064
Miscellaneous Receipts—												
Civil	...	...	...	...	4	..	...	..	1	5	...	5
Military	1,128	...	...	...	...	...	...	411	9,595	11,134	...	11,134
Marine	848	...	...	...	...	...	...	...	...	848	...	848
TOTAL £	6,643	...	1,574	...	17,132	...	...	964	197,216	223,529	...	223,529
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Advances in England to Agents of the Indian Civil Funds	98,000	...	...	...	...	...	...	48,000	...	146,000	...	146,000
Bills drawn by the Mission to the Court of Persia	111,394	...	...	...	...	...	...	...	...	111,394	...	111,394
Family and Miscellaneous remittances made by means of rolls	110,857	...	...	...	...	...	...	39,159	55,468	205,484	...	205,484
Family Remittances of the Bengal Pilot Service	...	...	...	...	70	...	...	...	...	70	...	70
Family allotments—												
Civil	300	...	12	...	18	84	...	...	40	454	...	454
Military	324	...	...	...	...	...	...	...	200	524	...	524
Public Works	862	...	12	...	2,564	47	2,162	240	...	5,887	...	5,887
Marine	718	..	...	...	...	...	...	...	...	718	...	718
Remittances by Administrator General	65,176	...	...	...	...	...	...	...	...	65,176	...	65,176
East Indian Railway Company: Advances in England for purchase of stores, &c.	403,123	...	...	...	...	...	...	...	...	403,123	...	403,123

Stores purchased in England chargeable to Provincial and Local Funds, Foreign States, &c.	17,950	8	1,311	...	3,839	886	12,274	8,055	20,795	65,118	...	65,118
Ditto ditto Public Works	9,871	...	16,911	12,475	5,584	10,825	...	7,767	3,962	67,395	...	67,395
Pay and Pensions paid in England chargeable to Provincial and Local Funds, Foreign States, &c.	13,355	...	263	...	44	72	...	2,053	1,415	17,202	...	17,202
Stamps on Military Commissions	54	...	...	...	...	...	...	24	3	81	...	81
Cultivation of Chinchona	...	...	...	...	690	...	...	520	...	1,210	...	1,210
Miscellaneous Receipts—												
Civil	684	27	...	...	1,467	768	45	41	202	3,234	...	3,234
Military	1,749	...	...	...	...	...	...	428	1,416	3,593	...	3,593
Public Works	...	...	...	...	—1	...	...	...	—43	—44	...	—44
Marine	749	...	...	...	...	...	...	...	...	749	...	749
TOTAL £	835,166	35	18,509	12,475	14,275	12,682	14,481	106,287	83,458	1,097,368	...	1,097,368
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Bills drawn on India by the officer in charge of the Treasury chest at Hong-Kong	...	...	...	...	...	...	...	...	...	...	199,063	199,063
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	...	...	111,984	111,984
Pensions paid in India to Out-pensioners of Chelsea Hospital	...	...	...	...	...	...	...	...	...	...	24,363	24,363
Ditto ditto. to Native Family Pensioners on account of expedition to China and to retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	1,953	1,953
Zanzibar Agency and Muscat Subsidy	...	...	...	...	...	...	...	...	...	...	11,080	11,080
Expedition to South Africa	...	...	...	...	...	...	...	...	...	...	10,594	10,594
Expeditions to Egypt	...	...	...	...	...	...	...	...	...	...	14,882	14,882
Miscellaneous	...	...	...	...	...	...	...	...	...	...	10,690	10,690
TOTAL £	...	...	...	...	...	...	...	...	...	...	384,609	384,609
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Remittances by Administrator General	...	...	...	...	...	...	...	...	...	...	18,756	18,756
East Indian Railway Company: Advances in England for purchase of Stores, &c.	...	...	...	...	...	...	...	...	...	...	1,506	1,506
Miscellaneous	...	...	...	...	...	...	...	...	...	...	3,867	3,867
TOTAL £	...	...	...	...	...	...	...	...	...	...	24,129	24,129
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA £	841,809	35	20,083	12,475	31,407	12,682	14,481	107,251	280,674	1,320,897	408,738	1,729,635

No. 100.—An Account of RECEIPTS and PAYMENTS of Remittance Account between ENGLAND and INDIA for the year ended 31st March 1885—*concluded.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
Disbursements.	£	£	£	£	£	£	£	£	£	£	£	£
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Bills drawn on India by the officer in charge of the treasury chest at Hong-Kong	231,563	...	...	...	...	...	...	...	...	231,563	...	231,563
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	104,487	...	...	...	77	...	...	11,588	5,128	121,280	...	121,280
Ditto ditto ditto Military	...	...	...	...	...	...	...	...	10,534	10,534	...	10,534
Ditto ditto ditto Marine	9,321	...	...	...	...	...	...	...	...	9,321	...	9,321
Pensions paid in India to Out-pensioners of Chelsea Hospital	7,700	...	...	...	...	...	...	11,007	3,635	22,342	...	22,342
Ditto ditto to Native Family Pensioners on account of Expedition to China	77	...	...	...	...	...	...	31	...	108	...	108
Ditto ditto to retired Hong-Kong Police	...	...	...	...	46	68	475	46	57	692	...	692
Balances of Shipping Masters' Accounts	...	...	40	...	1	...	...	37	...	78	...	78
Zanzibar Agency and Muscat Subsidy	8,678	...	...	...	...	...	...	...	...	8,678	...	8,678
Expedition to South Africa	...	...	...	...	...	...	...	...	10	10	...	10
Expeditions to Egypt, Military	549	...	...	...	...	...	...	...	382,074	382,623	...	382,623
Ditto ditto Marine	17	...	...	...	...	...	...	...	...	17	...	17
Miscellaneous Payments—												
Civil	468	...	...	...	16	359	...	90	256	1,189	...	1,189
Military	3,998	...	...	...	...	...	...	1,358	10,351	15,707	...	15,707
Marine	200	...	...	...	...	...	...	...	...	200	...	200
TOTAL £	367,058	...	40	...	140	427	475	24,157	412,045	804,342	...	804,342
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	293	...	...	...	...	...	...	24	...	317	...	317
Family Allotments	...	...	...	...	18	...	...	...	...	18	...	18
Ditto ditto Military	36	...	...	...	...	...	...	...	...	36	...	36
Remittances by Administrator General	20	...	...	...	3	...	...	...	...	23	...	23
Stores purchased in England chargeable to Provincial and Local Funds, Foreign States, &c.	...	...		...	...	...	...	...	4,963	4,963	...	4,963
Pay and Pensions paid in ditto ditto	50	...	...	...	...	...	...	427	...	477	...	477
Stamps on Military Commission	...	...	...	...	...	...	...	2	...	2	...	2
Cultivation of Cinchona	...	...	...	...	97	...	...	...	...	97	...	97

Miscellaneous Payments—												
Civil	570	...	47	...	1,286	929	11	19	293	3,155	...	3,155
Military	1,150	...	...	...	...	...	...	144	180	1,474	...	1,474
Public Works	...	...	...	...	23	...	...	...	...	23	...	23
Marine	172	...	...	...	...	...	...	...	...	172	...	172
TOTAL £	2,291	...	47	...	1,427	929	11	616	5,436	10,757	...	10,757
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Postage collected in India	...	...	...	...	...	...	...	...	...	...	25,206	25,206
Sums received in India for Money Orders	...	...	...	...	...	...	...	...	...	...	148,860	148,860
Little Basses Light Vessel dues	...	...	...	...	...	...	...	...	..	...	12,513	12,513
Balances of Shipping Masters' accounts	...	...	...	...	...	...	...	...	...	...	6,745	6,745
Expeditions to Egypt	...	...	...	...	..	...	...	...	..	...	1,259	1,259
Miscellaneous	...	...	...	...	...	...	...	...	...	...	1,145	1,145
TOTAL £	...	...	...	...	...	...	...	...	...	...	195,728	195,728
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Advances in England to Agents of the Indian Civil Funds	...	...	...	...	...	...	...	...	...	...	146,000	146,000
Bills drawn by the Mission to the Court of Persia	...	...	...	...	...	...	...	...	...	...	70,619	70,619
Family and Miscellaneous Remittances made by means of Rolls	...	...	...	...	...	...	...	...	...	...	216,372	216,372
Family Allotments	...	...	...	...	...	...	...	...	...	...	7,346	7,346
Remittances by Administrator General	...	...	...	...	...	...	...	...	...	...	94,891	94,891
East Indian Railway Company: Advances in England for purchase of stores, &c.	...	...	...	...	...	...	...	...	...	...	404,629	404,629
Stores purchased in England chargeable to Provincial and Local Funds, Foreign States, &c.	...	...	...	...	...	...	...	...	...	...	134,577	134,577
Pay and pension paid in ditto ditto	..	...	...	...	...	...	...	...	...	...	16,592	16,592
Miscellaneous	...	...	...	...	...	...	...	...	...	...	7,427	7,427
TOTAL £	...	...	...	...	...	...	...	...	...	...	1,098,453	1,098,453
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA £	369,349	...	87	...	1,567	1,356	486	24,773	417,481	815,099	1,294,181	2,109,280
SECRETARY OF STATE'S BILLS PAID IN INDIA—												
COUNCIL BILLS—												
Secretary of State's Bills paid in India £	5,952,507	...	...	...	...	...	...	991,777	5,977,048	12,921,332	...	12,921,332

Government of India Central Printing Office.—No. 1013 C. G.—17-3-86.—160.

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS FOR 1884-85.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS FOR 1884-85.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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	Page
General Account of Excluded Local Funds	2
Details by Provinces of Cantonment Funds	4
„ „ of Town and Bazar Funds	6
„ „ of Port Funds	8
„ „ of Miscellaneous Funds	10

ACCOUNT of EXCLUDED

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds.	IV. Miscellaneous Funds.	TOTAL.
	£	£	£	£	£
LAND REVENUE—					
Income from land, the property of the Funds	17,645	3,511	63,450	28,464	113,070
STAMPS—					
Sale of Stamps	...	2,965	...	...	2,965
EXCISE—					
License Fees and Duties	2,120	23,328	...	...	25,448
PROVINCIAL RATES—					
Rates and Cesses on Lands	1,501	713	...	...	2,214
Miscellaneous	32	...	...	...	32
ASSESSED TAXES—					
Taxes upon Houses	4,295	34,940	...	...	39,235
Licenses on Trades and Professions	9,232	670	32	...	9,934
Chowkidari Tax	8,661	545	...	...	9,206
Octroi	31,891	1,531	...	...	33,422
Miscellaneous (including Taxes on Horses and Carriages)	900	1,591	...	295	2,786
REGISTRATION—					
Fees and Miscellaneous	...	179	375	84	638
POLICE—					
Fees, Fines, and Forfeitures	3,115	1,129	136	505	4,885
Unclaimed property	15	...	...	...	15
Miscellaneous (including Cattle-pound Receipts)	1,732	1,127	...	1,761	4,620
MARINE—					
Hire of Vessels	...	...	3,559	1,747	5,306
Sale-proceeds of Vessels and Stores	...	...	2,204	...	2,204
Pilotage Receipts	...	...	41,904	...	41,904
Other Fees and Dues	...	...	427,520	8,591	436,111
EDUCATION—					
School-fees	...	1,018	...	10,938	11,956
Miscellaneous	...	88	...	570	658
MEDICAL—					
Hospital Receipts (including Sale of Medicines)	19	611	...	...	630
MINOR DEPARTMENTS—					
Agriculture—					
Public Gardens	222	...	...	...	222
Public Exhibitions and Fairs	...	275	...	...	275
Sanitation—					
Conservancy Tax and Fees	11,579	244	895	...	12,718
Sales of Manure, &c.	2,324	557	177	...	3,058
Water-supply—					
Sale of Water	9	...	4,494	...	4,503
Other receipts	50	...	...	...	50
INTEREST—					
Interest on Government Securities and other Investments	117	1,441	5,783	8,850	16,191
MISCELLANEOUS—					
Sales of old Materials	126	32	835	8	1,001
Sales of Land and Houses	66	250	2,074	152	2,542
Contributions (including Grants-in-aid from Government)	7,723	6,559	60,165	3,771	78,218
Rents of Houses	1,173	16,433	47,050	227	64,883
Sales of Fruit, Grass, &c.	13,869	512	212	...	14,593
Miscellaneous	7,656	3,358	7,847	11,414	30,275
PUBLIC WORKS—					
Tolls and Ferries	330	856	224,090	41,787	267,063
Miscellaneous	13	263	18,684	5,622	24,582
	126,415	104,726	911,486	124,786	1,267,413
DEPOSITS AND ADVANCES—					
Loans from Government	...	...	162,500	...	162,500
Loans by Public Subscription	...	...	56,653	...	56,653
Sale-proceeds of Investments	203	...	...	491	694
Stock Accounts	...	...	14,584	...	14,584
Other Deposits and Advances	1,863	471	19,904	106	22,344
TOTAL RECEIPTS £	128,481	105,197	1,165,127	125,383	1,524,188
OPENING BALANCE £	32,858	33,045	324,393	23,060	413,356
GRAND TOTAL £	161,339	138,242	1,489,520	148,443	1,937,544

LOCAL FUNDS for 1884-85.

Statements marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds.	IV. Miscellaneous Funds.	TOTAL.
	£	£	£	£	£
INTEREST—					
Interest upon Debt	...	...	206,508	3,208	209,716
REFUNDS—					
Refunds of Taxes	427	2	...	...	429
Miscellaneous Refunds	16	3,254	1,324	1,035	5,629
CHARGES OF COLLECTION OF REVENUE—					
Excise Establishments	44	..	..	269	313
Rate and Cess Collecting Establishments	263	2,118	...	...	2,381
Other Collecting Establishments	672	941	55,619	6,011	63,243
GENERAL ADMINISTRATION—					
Establishments engaged in General Management and Accounts	11,547	3,232	23,996	2,928	41,703
Contributions towards Establishment in Government Offices	104	1,880	462	215	2,661
LAW AND JUSTICE—					
Criminal Courts	...	2,390	..	...	2,390
Jails	21	1,169	...	...	1,190
POLICE—					
Executive Force	19,227	15,435	6,518	3,658	44,838
Miscellaneous (including Cattle-pounds)	1,356	5,193	122	2,027	8,698
MARINE—					
Dockyard and Port Establishments	...	...	110,752	3,157	113,909
Pilotage Establishments	...	...	27,405	...	27,405
Ship and Boat Establishments	...	...	40,091	2,765	42,856
Light-houses and Light-ships	...	...	20,107	...	20,107
Building, purchase, and repair of Ships	...	...	104,398	...	104,398
Miscellaneous	...	...	27,196	1,652	28,848
EDUCATION—					
Inspection	...	10	...	27	37
Colleges and Schools	50	7,312	...	15,382	22,744
Scholarships and Prizes	...	944	...	1,579	2,523
Grants-in-aid	139	1,732	...	...	1,871
MEDICAL—					
Professional Establishment	189	...	1,112	...	1,301
Hospitals and Dispensaries	10,745	4,697	...	4,861	20,303
Vaccination	1,063	1,218	...	2	2,283
Medical Schools	60	1,016	...	...	1,076
MINOR DEPARTMENTS—					
Public Gardens (Establishment and other charges)	5,734	1,304	...	...	7,038
Cemetery (Establishment and other charges)	551	...	...	...	551
Public Fairs and Exhibitions	16	724	...	...	740
Conservancy (Establishment and other charges)	40,060	17,975	754	...	58,789
Water-supply (Establishment and other charges)	1,901	...	2,034	...	3,935
Statistical Establishments	...	252	...	...	252
SUPERANNUATIONS—					
Pensions and Gratuities	25	532	3,410	807	4,774
MISCELLANEOUS—					
Rents, Rates, and Taxes	3	...	33,136	1,337	34,476
Petty Establishments	581	3,009	..	...	3,590
Miscellaneous	12,530	6,581	51,820	26,752	97,683
PUBLIC WORKS—					
Supervising Establishment, Tools and Plant	289	788	21,303	155	22,535
Stock not chargeable to any particular work	...	..	4,355	...	4,355
Original Works—					
Buildings		3,088	28,705	109	
Roads		4,805	10,632	...	
Port Appliances	7,280	...	274,648	...	360,085
Other Works		1,857	21,186	7,775	
Maintenance and Repairs—					
Buildings		1,245	7,000	219	
Roads		3,561	1,930	855	
Port Appliances	12,987	..	3,194	...	69,393
Other Works		2,012	20,207	4,750	
Petty Construction and Repairs		5,408	5,995	30	
	127,880	105,684	1,115,919	91,565	1,441,048
DEPOSITS AND ADVANCES—					
Repayment of loans from Government	...	127	14,814	88	15,029
Repayment of loans from the public	...	...	39,984	262	40,246
Investment in Government Securities or otherwise	...	815	40,553	3,626	44,994
Stock Account	...	...	2,115	...	2,115
Other Deposits and Advances	259	280	62,943	...	63,482
TOTAL DISBURSEMENTS £	128,139	106,906	1,276,328	95,541	1,606,914
CLOSING BALANCE £	33,200	31,336	213,192	52 902	330,630
GRAND TOTAL £	161,339	138,242	1,489 520	148,443	1,937,544

I.—Account of CANTONMENT FUNDS for 1884-85.

Receipts.	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
LAND REVENUE—										
Income from land, the property of the Funds	3,161	...	30	...	306	5,545	7,833	3	767	17,645
EXCISE—										
License Fees and Duties	2,023	...	...	...	...	...	...	...	97	2,120
PROVINCIAL RATES—										
Rates and Cesses on Lands	33	1,451	...	...	...	...	...	...	17	1,501
Miscellaneous	...	...	...	...	...	...	...	...	32	32
ASSESSED TAXES—										
Taxes upon houses	262	...	635	155	...	...	...	...	3,243	4,295
Licenses on Trades and Professions	3,747	...	...	...	606	3,042	1,219	...	618	9,232
Chowkidari Tax	1,779	...	...	...	1,621	3,100	2,161	...	...	8,661
Octroi	4,633	1,656	...	...	...	4,784	15,810	...	5,008	31,891
Miscellaneous (including Taxes on Horses and Carriages)	7	10	62	...	197	184	242	...	198	900
POLICE—										
Fees, Fines, and Forfeitures	691	...	167	6	438	445	1,046	56	266	3,115
Unclaimed property	...	...	...	...	...	...	...	...	15	15
Miscellaneous (including Cattle-pound Receipts)	163	222	151	144	215	415	206	80	136	1,732
MEDICAL—										
Hospital Receipts (including Sale of Medicines)	5	...	...	...	...	...	...	...	14	19
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	81	...	...	4	...	...	2	...	135	222
Sanitation—										
Conservancy Tax and Fees	2,165	590	252	18	...	3,607	1,115	50	3,782	11,579
Sales of Manure, &c.	95	136	2	...	...	414	405	39	1,233	2,324
Water-supply—										
Sale of Water	9	...	...	...	...	...	...	...	...	9
Other Receipts	...	...	...	...	50	...	...	...	...	50
INTEREST—										
Interest on Govt. Securities and other Investments	108	...	...	...	...	...	...	...	9	117
MISCELLANEOUS—										
Sales of old Materials	...	...	...	...	...	...	...	...	126	126
Sales of Land and Houses	2	...	...	...	...	...	...	...	64	66
Contributions (including Grants-in-aid from Government)	...	1,517	1,599	211	268	927	1,515	661	1,025	7,723
Rents of Houses	22	510	155	...	...	...	...	...	486	1,173
Sales of Fruit, Grass, &c.	802	963	946	71	915	6,258	2,855	193	866	13,869
Miscellaneous	1,090	237	457	21	393	1,844	1,129	39	2,446	7,656
PUBLIC WORKS—										
Tolls and Ferries	330	...	...	...	...	...	...	...	...	330
Miscellaneous	...	...	...	...	...	...	13	...	...	13
DEPOSITS AND ADVANCES—										
Sale proceeds of Investments	...	...	...	...	...	...	...	...	203	203
Other Deposits and Advances	394	...	...	...	...	...	...	...	1,469	1,863
TOTAL RECEIPTS £	21,602	7,292	4,456	630	5,009	30,565	35,551	1,121	22,255	128,481
OPENING BALANCE £	9,152	2,274	779	165	3,244*	9,056	5,163	160	2,865	32,858
GRAND TOTAL £	30,754	9,566	5,235	795	8,253	39,621	40,714	1,281	25,120	161,339

* This balance differs from the closing balance of last year's account by £16, due to subsequent adjustments.

Disbursements.												
REFUNDS—												
Refunds of Taxes	278	21	...	...	...	...	107	...	21	427
Miscellaneous Refunds	...	...	9	...	...	...	5	...	2	16
CHARGES OF COLLECTION OF REVENUE—										
Excise Establishment	...	...	...	...	...	...	...	...	44	44
Rate and Cess Collecting Establishments	97	...	...	...	...	...	...	...	166	263
Other Collecting Establishments	195	169	215	...	...	...	...	...	93	672
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	1,625	518	198	33	604	2,828	4,358	123	1,260	11,547
Contributions towards Establishment in Government Offices	...	...	31	...	...	...	...	...	73	104
LAW AND JUSTICE—										
Jails	21	...	...	...	...	...	...	...	...	21
POLICE—										
Executive Force	4,324	11	...	...	6	5,150	8,211	...	1,525	19,227
Miscellaneous (including Cattle-pounds)	559	62	30	15	...	509	...	20	161	1,356
EDUCATION—										
Colleges and Schools	50	...	...	...	...	...	...	...	...	50
Grants-in-aid	25	114	...	...	...	...	...	...	...	139
MEDICAL—										
Professional Establishment	189	...	...	...	...	...	...	...	...	189
Hospitals and Dispensaries	1,279	484	15	...	631	2,908	2,506	17	2,905	10,745
Vaccination	109	19	...	...	141	292	502	...	...	1,063
Medical Schools	60	...	...	...	...	...	...	...	...	60
MINOR DEPARTMENTS—										
Public Gardens (Establishment and other Charges)	657	386	26	5	79	1,857	2,067	...	657	5,734
Cemeteries (Establishment and other Charges)	53	60	...	...	...	228	210	...	...	551
Public Fairs and Exhibitions	...	16	...	...	...	...	...	...	...	16
Conservancy (Establishment and other Charges)	5,519	2,539	2,239	476	1,755	8,848	8,944	868	8,872	40,060
Water-supply (Establishment and other Charges)	381	670	...	...	267	...	320	3	260	1,901
SUPERANNUATIONS—										
Pensions and Gratuities	17	...	...	...	...	...	...	...	8	25
MISCELLANEOUS—										
Rents, Rates and Taxes	...	...	...	...	...	...	...	...	3	3
Petty Establishments	232	...	...	...	...	...	...	...	349	581
Miscellaneous	2,841	230	837	35	1,166	2,810	2,710	25	1,876	12,530
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	187	3	...	...	...	...	...	17	82	289
Original Works—										
Buildings	1,678	176	...	...	...	889	...	...	946	7,280
Roads	514	56	50	...	...		1,254	...	148	
Port Appliances	...	...	...	...	...	...		...	...	
Other Works	413	143	212	12	...	...		...	789	
Maintenance and Repairs—										
Buildings	894	324	...	...	...	...		1	115	12,987
Roads	767	789	470	55	...	3,525	3,581	25	127	
Port Appliances	...	...	...	...	...			...	...	
Other Works	339	102	74	34	...	...		33	166	
Petty Construction and Repairs	151	...	...	...	1,305	36		...	74	
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	244	...	...	...	...	...	...	...	15	259
TOTAL DISBURSEMENTS £	23,698	6,892	4,406	665	5,954	29,880	34,775	1,132	20,737	128,139
CLOSING BALANCE £	7,056	2,674	829	130	2,299	9,741	5,939	149	4,383	33,200
GRAND TOTAL £	30,754	9,566	5,235	795	8,253	39,621	40,714	1,281	25,120	161,339

II.—Account of TOWN and BAZAR FUNDS for 1884-85.

	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Receipts.										
LAND REVENUE—										
Income from land, the property of the Funds	446	...	1,240	...	1,132	...	170	...	523	3,511
STAMPS—										
Sale of Stamps	2,965	...	...	...	...	...	...	...	...	2,965
EXCISE—										
License Fees and Duties	18,497	...	4,831	...	...	...	...	...	...	23,328
PROVINCIAL RATES—										
Rates and Cesses on Lands	176	...	...	...	537	...	...	...	...	713
ASSESSED TAXES—										
Taxes upon Houses	132	...	4,755	...	...	29,801	102	...	150	34,940
Licenses on Trades and Professions	168	...	...	...	...	502	...	...	...	670
Chowkidari Tax	353	...	...	...	...	...	192	...	...	545
Octroi	1,531	...	...	...	...	...	...	...	...	1,531
Miscellaneous (including Taxes on Horses and Carriages)	112	...	1,228	...	...	...	...	...	251	1,591
REGISTRATION—										
Fees and Miscellaneous	179	...	...	...	...	...	...	...	...	179
POLICE—										
Fees, Fines, and Forfeitures	556	...	567	...	...	...	4	...	2	1,129
Miscellaneous (including Cattle-pound Receipts)	329	...	596	182	...	...	...	...	20	1,127
EDUCATION—										
School-fees	...	...	1,018	...	...	...	...	...	...	1,018
Miscellaneous	...	...	88	...	...	...	...	...	...	88
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	571	...	...	4	23	...	13	611
MINOR DEPARTMENTS—										
Agriculture—										
Public Exhibitions and Fairs	...	...	...	...	...	275	...	...	...	275
Sanitation—										
Conservancy Tax and Fees	...	...	237	...	...	...	...	...	7	244
Sales of Manure, &c.	...	...	...	...	...	555	2	...	...	557
INTEREST—										
Interest on Government Securities and other Investments	1,313	...	...	...	...	128	...	...	...	1,441
MISCELLANEOUS—										
Sales of old Materials	...	...	31	...	...	...	...	...	1	32
Sale of Land and Houses	...	...	244	...	...	...	...	...	6	250
Contributions (including Grants-in-aid from Government)	...	...	4,665	725	...	...	...	...	1,169	6,559
Rents of Houses	...	...	15,156	169	112	478	...	...	518	16,433
Sales of Fruit, Grass, &c.	105	...	224	...	...	21	22	...	140	512
Miscellaneous	1,520	...	478	11	468	788	18	...	75	3,358
PUBLIC WORKS—										
Tolls and Ferries	...	...	580	...	65	...	...	...	211	856
Miscellaneous	...	...	195	...	...	...	68	...	...	263
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	207	...	96	...	...	68	100	...	...	471
TOTAL RECEIPTS £	28,589	...	36,800	1,087	2,314	32,620	701	...	3,086	105,197
OPENING BALANCE £	4,123	...	20,340*	70	709	5,788	779*	...	1,236	33,045
GRAND TOTAL £	32,712	...	57,140	1,157	3,023	38,408	1,480	...	4,322	138,242

* The balance under B. Burmah is less than the corresponding closing balance of 1883-84 by £ 4296, owing to the exclusion of the Pegu Town Fund, which has since been converted into a Municipal Fund. The balance under Punjab is more by £442, owing to the inclusion of the Gurgaon Chowkidaree Fund, hitherto treated as a Municipal Fund.

Disbursements.

REFUNDS—												
Refunds of Taxes	...	...	...	...	...	2	...	...	...		2
Miscellaneous Refunds	2,922	...	...	...	300	32	...	...	...		3,254
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess Collecting Establishments	...	...	...	...	...	2,118	...	...	...		2,118
Other Collecting Establishments	...	...	622	...	158	130	31	...	...		941
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	1,244	...	1,084	43	...	322	31	...		508	3,232
Contribution towards Establishment in Government Offices	1,597	...	275	...	...	...	...	...		8	1,880
LAW AND JUSTICE—											
Criminal Courts	2,390	...	...	...	...	...	...	...	...		2,390
Jails	1,169	...	...	...	...	...	...	...	...		1,169
POLICE—											
Executive Force	120	...	...	...	...	15,187	93	...		35	15,435
Miscellaneous (including Cattle-pounds)	3,900	...	297	...	...	994	1	...		1	5,193
EDUCATION—											
Inspection	10	...	...	...	...	...	...	...	...		10
Colleges and Schools	130	...	6,877	...	287	18	...	...	...		7,312
Scholarships and Prizes	...	...	944	...	...	...	...	...	...		944
Grants-in-aid	82	...	1,643	...	...	7	...	...	...		1,732
MEDICAL—											
Hospitals and Dispensaries	335	...	3,758	...	...	244	123	...		237	4,697
Vaccination	8	...	499	1	...	710	...	...	...		1,218
Medical Schools	1,016	...	...	...	...	...	...	...	...		1,016
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other charges)	903	...	11	...	174	200	16	...	...		1,304
Public Fairs and Exhibitions	510	...	...	...	...	214	...	...	...		724
Conservancy (Establishment and other charges)	6,277	...	4,204	266	...	6,899	142	...		187	17,975
Statistical Establishments	...	...	251	...	...	1	...	...	...		252
SUPERANNUATIONS—											
Pensions and Gratuities	527	...	...	...	...	...	...	...		5	532
MISCELLANEOUS—											
Petty Establishments	14	...	2,834	...	109	22	...	...		30	3,009
Miscellaneous	4,653	...	894	20	480	174	38	...		322	6,581
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	87	...	634	...	...	...	...	...		67	788
Original Works—											
Buildings	525	...	1,868	16	323	...	...	...		356	3,088
Roads	...	...	4,805	...	...	...	...	...	...	...	4,805
Other Works	...	...	1,632	82	...	...	29	...		114	1,857
Maintenance and Repairs—											
Buildings	52	...	764	...	...	...	...	...		429	1,245
Roads	...	...	2,901	388	...	...	...	...		272	3,561
Other Works	...	...	1,612	72	38	...	217	...		73	2,012
Petty Construction and Repairs	346	...	...	...	80	4,982	...	...	...		5,408
DEPOSITS AND ADVANCES—											
Repayment of loans from Government	...	...	...	...	...	...	...	...		127	127
Investment in Government Securities or otherwise	296	...	...	...	...	519	...	...	...	...	815
Other Deposits and Advances	...	...	56	...	...	117	107	...	...		280
TOTAL DISBURSEMENTS £	29,113	...	38,465	888	1,949	32,892	828	...		2,771	106,906
CLOSING BALANCE £	3,599	...	18,675	269	1,074	5,516	652	...		1,551	31,336
GRAND TOTAL £	32,712	...	57,140	1,157	3,023	38,408	1,480	...		4,322	138,242

III.—Account of PORT FUNDS for 1884-85.

Receipts.	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
LAND REVENUE—										
Income from land, the property of the Funds	...	...	...	..	12,532	...	...	...	50,918	63,450
ASSESSED TAXES—										
Licenses on Trades and Professions	...	...	...	...	...	...	...	...	32	32
REGISTRATION—										
Fees and Miscellaneous	...	...	...	...	...	...	...	...	375	375
POLICE—										
Fees, Fines, and Forfeitures	...	...	117	...	...	...	...	...	19	136
MARINE—										
Hire of Vessels	...	...	221	...	2,340	...	...	...	998	3,559
Sale-proceeds of Vessels and Stores	..	...	553	...	3	...	...	876	772	2,204
Pilotage Receipts	...	...	12,859	...	2,520	...	...	1,022	25,503	41,904
Other Fees and Dues	...	...	58,459	...	191,415	...	...	77,201	100,445	427,520
MINOR DEPARTMENTS—										
Sanitation—										
Conservancy Tax and Fees	...	...	...	...	...	...	...	...	895	895
Sales of Manure, &c.	...	...	...	...	...	...	...	...	177	177
Water-supply—										
Sale of Water	...	...	...	...	...	...	...	...	4,494	4,494
INTEREST—										
Interest on Government Securities and other Investments	...	...	...	...	2,936	...	...	...	2,847	5,783
MISCELLANEOUS—										
Sales of old Materials	...	...	11	...	799	...	...	...	25	835
Sales of Land and Houses	...	...	...	...	50	...	...	...	2,024	2,074
Contributions (including Grants-in-aid from Government)	...	...	1,436	...	58,729	...	...	...	...	60,165
Rents of Houses	...	...	...	...	10,136	...	...	...	36,914	47,050
Sales of Fruit, Grass, &c.	...	...	...	...	...	...	...	...	212	212
Miscellaneous	...	...	1,577	...	2,317	...	...	...	3,953	7,847
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	...	...	...	...	224,090	224,090
Miscellaneous	...	...	5,398	...	...	...	...	11	13,275	18,684
DEPOSITS AND ADVANCES—										
Loans from Government	...	...	...	...	162,500	...	...	...	...	162,500
Loans by Public Subscription	...	...	...	...	29,011	...	...	...	27,642	56,653
Stock Account	...	...	...	...	14,584	...	...	...	...	14,584
Other Deposits and Advances	...	...	717	...	6	...	...	...	19,181	19,904
TOTAL RECEIPTS £	...	...	81,348	...	489,878	...	...	79,110	514,791	1,165,127
OPENING BALANCE £	...	...	15,779	...	12,311	...	...	81,755	214,548	324,393
GRAND TOTAL £	...	...	97,127	...	502,189	...	...	160,865	729,339	1,489,520

Disbursements.											
INTEREST—											
Interest upon Debt	...	...	120	...	40,551	...	...	1,685	164,152	206,508
REFUNDS—										
Miscellaneous Refunds	...	...	26	...	...	...	...	...	1,298	1,324
CHARGES OF COLLECTION OF REVENUE—										
Other Collecting Establishments	...	...	...	...	3,596	...	...	...	52,023	55,619
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	...	...	2,765	...	10,763	...	...	...	10,468	23,996
Contributions towards Establishment in Government Offices	...	...	250	...	...	...	...	...	212	462
POLICE—										
Executive Force	...	...	1,482	...	3,291	...	...	...	1,745	6,518
Miscellaneous (Cattle-pounds)	...	...	...	...	...	...	...	...	122	122
MARINE —										
Dockyard and Port Establishments	...	...	20,589	...	52,609	...	...	23,643	13,911	110,752
Pilotage Establishments	...	...	10,028	...	1,314	...	...	...	16,063	27,405
Ship and Boat Establishments	...	...	10,950	...	19,966	...	...	2,171	7,004	40,091
Light-houses and Light-ships	...	...	...	...	10,305	...	...	2,429	7,373	20,107
Building, purchase, and repair of Ships	...	...	6,448	...	75,938	...	...	...	22,012	104,398
Miscellaneous	...	...	4,128	...	4,680	...	...	4,847	13,541	27,196
MEDICAL—										
Professional Establishment	...	...	512	...	...	...	...	...	600	1,112
MINOR DEPARTMENTS—										
Conservancy (Establishment and other charges)	...	...	...	...	184	...	...	...	570	754
Water-supply (Establishment and other charges)	...	...	...	...	...	...	...	...	2,034	2,034
SUPERANNUATIONS—										
Pensions and Gratuities	...	...	1,522	...	542	...	...	470	876	3,410
MISCELLANEOUS—										
Rents, Rates, and Taxes	...	...	...	...	7,580	...	...	...	25,556	33,136
Miscellaneous	...	...	3,416	...	48,404	...	...	...	...	51,820
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	...	...	5,393	...	1,616	...	...	491	13,803	21,303
Stock not chargeable to any particular work	...	...	...	...	...	...	...	...	4,355	4,355
Original Works—										
Buildings	...	...	3,783	...	18,604	...	...	760	5,558	28,705
Roads	...	...	863	...	9,541	...	...	...	228	10,632
Port Appliances	...	...	8,670	...	243,860	...	...	...	22,118	274,648
Other Works	...	...	6,988	...	697	...	...	585	12,916	21,186
Maintenance and Repairs—										
Buildings	...	...	190	...	...	...	...	24	6,786	7,000
Roads	...	...	1,654	...	...	...	...	...	276	1,930
Port Appliances	...	...	584	...	192	...	...	...	2,418	3,194
Other Works	...	...	106	...	8,052	...	...	677	11,372	20,207
Petty Construction and Repairs	...	...	...	...	288	...	...	1,462	4,245	5,995
DEPOSITS AND ADVANCES—										
Repayment of loans from Government	...	...	...	...	10,282	...	...	...	4,532	14,814
Repayment of loans from the Public	...	...	...	...	39,051	...	...	...	933	39,984
Investment in Government Securities or otherwise	...	...	...	...	...	...	...	...	40,553	40,553
Stock Account	...	...	2,115	...	...	...	..	...	...	2,115
Other Deposits and Advances	...	...	753	...	...	...	...	...	62,190	62,943
TOTAL DISBURSEMENTS £	...	...	93,335	...	611,906	...	...	39,244	531,843	1,276,328
CLOSING BALANCE £	...	...	3,792	...	—109,717	...	...	121,621	197,496	213,192
GRAND TOTAL £	...	...	97,127	...	502,189	...	...	160,865	729,339	1,489,520

IV.—Account of MISCELLANEOUS FUNDS for 1884-85.

	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Receipts.										
LAND REVENUE—										
Income from land, the property of the Funds	...	...	18,398	...	9,950	...	116	...	...	28,464
ASSESSED TAXES—										
Miscellaneous (including Taxes on Horses and Carriages)	295	...	...	...	...	...	...	...	...	295
REGISTRATION—										
Fees and Miscellaneous	...	...	84	...	...	...	...	...	...	84
POLICE—										
Fees, Fines, and Forfeitures	...	463	...	...	...	...	...	...	42	505
Miscellaneous (including Cattle-pound Receipts)	181	...	...	...	...	...	1,580	...	...	1,761
MARINE—										
Hire of Vessels	...	...	...	...	1,747	...	...	...	...	1,747
Other Fees and Dues	...	...	...	...	7,193	...	...	...	1,398	8,591
EDUCATION—										
School-fees	72	...	...	2	127	...	...	10,737	...	10,938
Miscellaneous	...	...	...	5	...	...	...	565	...	570
INTEREST—										
Interest on Government Securities and other Investments	155	...	118	401	7,470	96	610	...	...	8,850
MISCELLANEOUS—										
Sales of old Materials	...	...	...	...	8	...	...	...	...	8
Sales of Land and Houses	...	...	152	...	...	...	...	...	...	152
Contributions (including Grants-in-aid from Government)	...	...	...	...	...	2,008	...	...	1,763	3,771
Rents of Houses	174	...	...	...	53	...	...	...	...	227
Miscellaneous	18	...	97	...	3,725	1,282	3,501	...	2,791	11,414
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	41,787	...	...	...	...	41,787
Miscellaneous	...	...	...	...	...	...	5,622	...	...	5,622
DEPOSITS AND ADVANCES—										
Sale-proceeds of Investments	...	...	...	...	...	...	...	...	491	491
Other Deposits and Advances	...	...	106	...	...	...	...	...	...	106
TOTAL RECEIPTS . £	895	463	18,955	408	72,060	3,386	11,429	11,302	6,485	125,383
OPENING BALANCE . £	315	510	988	478	7,350*	2,430	9,539*	1,118	332	23,060
GRAND TOTAL . £	1,210	973	19,943	886	79,410	5,816	20,968	12,420	6,817	148,443

* The balance under Bengal is less than the corresponding closing balance of 1883-84, owing to subsequent adjustment and that under Punjab is more by £4,733 due to the inclusion in the account for the first time of the "Canal Clearance Fund."

Disbursements.

INTEREST—											
Interest upon Debt	...	...	...	...	3,208	...	...	...	...	3,208	
REFUNDS—											
Miscellaneous Refunds	...	...	216	...	24	795	...	...	...	1,035	
CHARGES OF COLLECTION OF REVENUE—											
Excise Establishments	...	...	269	...	...	...	...	...	...	269	
Other Collecting Establishments	...	...	2,709	...	3,176	...	126	...	...	6,011	
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	...	...	480	...	1,728	...	...	691	29	2,928	
Contributions towards Establishment in Government Offices	...	...	140	...	62	...	...	...	13	215	
POLICE—											
Executive Force	...	...	...	...	...	3,136	...	...	522	3,658	
Miscellaneous (including Cattle-pounds)	214	488	...	...	...	...	1,315	...	10	2,027	
MARINE—											
Dockyard and Port Establishments	...	...	...	...	2,114	...	...	...	1,043	3,157	
Ship and Boat Establishments	...	...	...	...	2,765	...	...	...	...	2,765	
Miscellaneous	...	...	...	...	1,599	...	...	...	53	1,652	
EDUCATION—											
Inspection	...	...	...	...	...	...	...	...	27	27	
Colleges and Schools	667	...	...	164	4,409	...	...	10,142	...	15,382	
Scholarships and Prizes	...	...	...	4	1,575	..	...	...	...	1,579	
MEDICAL—											
Hospitals and Dispensaries	...	...	...	...	4,861	...	...	...	...	4,861	
Vaccination	...	...	...	...	...	...	...	...	2	2	
SUPERANNUATIONS—											
Pensions and Gratuities	...	...	...	...	19	...	...	...	788	807	
MISCELLANEOUS—											
Rents, Rates, and Taxes	...	...	...	...	1,154	...	...	183	...	1,337	
Miscellaneous	75	...	15,290	...	6,569	...	3,973	...	845	26,752	
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	...	...	...	...	...	...	...	27	128	155	
Original Works—											
Buildings	...	...	...	...	...	...	...	109	...	109	
Other Works	...	...	...	...	1,462	...	6,313	...	...	7,775	
Maintenance and Repairs—											
Buildings	72	...	...	142	...	...	...	5	...	219	
Roads	...	...	...	...	...	...	...	...	855	855	
Other Works	...	...	...	...	4,750	...	...	...	...	4,750	
Petty Construction and Repairs	...	...	...	...	30	...	...	...	...	30	
DEPOSITS AND ADVANCES—											
Repayment of loans from Government	...	...	...	...	88	...	...	...	...	88	
Repayment of loans from the Public	...	...	...	...	262	...	...	...	...	262	
Investment in Government Securities or otherwise	...	...	...	...	2,000	...	407	...	1,219	3,626	
TOTAL DISBURSEMENTS £	1,028	488	19,104	310	41,855	3,931	12,134	11,157	5,534	95,541	
CLOSING BALANCE £	182	485	839	576	37,555	1,885	8,834	1,263	1,283	52,902	
GRAND TOTAL £	1,210	973	19,943	886	79,410	5,816	20,968	12,420	6,817	148,443	

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1884-85.

ACCOUNT

OF

MUNICIPALITIES FOR 1884-85.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICIPALITIES for 1884-85.

Receipts.	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	£	£	£	£	£	£	£	£	£	£
By Balance in hand at the close of last year— (a)										
On account of Deposits payable on demand	5,353	...	540	...	8,986	578	27,077	8,470	13,276	64,280
On account of Municipal Balance	9,040	36,018	39,402	3,086	69,102	50,995	98,315	32,306	109,425	447,689
Total Cash Balance	14,393	36,018	39,942	3,086	78,088	51,573	125,392	40,776	122,701	511,969
A.—Municipal Taxes.										
1.—Octroi	15,451	54,783	...	...	...	163,577	226,014	...	249,678	709,503
2.—Assessed Taxes—										
(*e.g.*, Conservancy Cess, Licenses on Trades, &c., in the following details)—										
Arrear collections for the previous year	139	14	757	...	2,406	546	...	1,155	7,464	12,481
Collections for the current year	790	1,590	14,957	...	55,863	25,259	1,522	20,270	67,235	187,486
Penalties	...	8	...	...	911	87	...	170	...	1,176
3.—Tax on Houses and Lands	615	1,904	32,715	2,893	304,225	2,396	9,377	81,280	144,789	580,194
4.—Tax on Vehicles	33	99	4,119	91	25,252	1,260	...	10,750	38,576	80,180
5.—Tax on Animals	7	...	...	67	7,023	...	235	7,379	1,993	16,704
6.—Other Taxes, Tolls, &c.	10	98	2,405	1,804	13,965	2,100	...	39,584	16,030	75,996
7.—Water Rate	305	1,248	7,203	168	41,544	...	90	14,688	64,843	130,089
B.—Miscellaneous Receipts.										
1.—Realizations under special Acts	69	...	2,488	1,819	6,333	6,109	258	1,429	3,181	21,686
2.—Proceeds of Land, &c.	71	...	...	581	8,271	570	2,117	1,285	7,463	20,358
3.—Income derived from Markets, &c.—										
(Rents, fees, sale of refuse, &c.)	1,882	6,434	33,782	1,217	24,656	4,061	6,552	7,836	29,687	116,107
4.—Conservancy and Road-cleaning—										
(Fees, sale proceeds of night-soil, street refuse, &c.)	47	8,298	293	60	7,025	5,745	9,146	3,432	4,734	38,780
5.—Municipal Fines	416	433	747	80	3,521	1,922	1,069	3,033	2,747	13,968
6.—Sundries—										
(Rents of Municipal Lands, Government Grants, Receipts from Public Gardens, &c.)	3,092	4,299	79,857	2,613	78,092	56,489	22,063	62,300	64,204	373,009
Total Revenue	22,927	79,208	179,323	11,393	579,087	270,121	278,443	254,591	702,624	2,377,717
C.—Debt.										
1.—Loans	...	33	3,000	200	200,290	100	185	4,003	24,068	231,879
2.—Deposits—										
(Contractors, salaries unpaid, &c.)	11	33	1,901	40	16,871	34	69	21,248	74,524	114,731
3.—Advances	53	4,754	19,701	24	36,632	138	591	23,714	185,438	271,045
Total Receipts £	22,991	84,028	203,925	11,657	832,880	270,393	279,288	303,556	986,654	2,995,372
GRAND TOTAL £	37,384	120,046	243,867	14,743	910,968	321,966	404,680	344,332	1,109,355	3,507,341

(a) Excepting under Assam, these balances differ more or less from the corresponding closing balances of 1883-84, and shew in the aggregate a net reduction of £10,022 due to revisions and corrections in the accounts of the previous year, to the inclusion under Burmah of the Pegu Town Fund, it having been raised to the status of a Municipal Fund and to the exclusion under Bengal of all Unions abolished since the introduction of the Bengal Municipal Act (B. C. III of 1884).

Disbursements.

A.—General Establishment.										
1.—Office Establishment, Inspection, Honorary Magistrates' Establishment, &c.	936	1,697	11,647	590	32,414	7,979	14,598	13,436	37,664	120,961
2.—Collection of Municipal Taxes (Establishment, purchase of account books and paper, money boxes, repair to outposts, &c.)	1,202	8,767	5,021	1,013	18,680	24,437	27,263	6,556	34,473	127,412
B.—Public Safety.										
1.—Fire (Establishment, purchase of fire-engine, buckets, repairs, &c.)	4	528	3,618	5	3,361	48	205	258	9,611	17,638
2.—Lighting (Establishment, purchase of lamps, oil, repairs, &c.)	472	478	5,850	428	39,305	7,076	3,605	9,381	43,304	109,899
3.—Police (Establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	2,768	...	81	486	33,923	42,131	47,100	...	41,612	168,101
C.—Public Health.										
1.—Buildings and other works—										
(Erection of slaughter-houses, latrines, &c.)	3,563	1,493	3,794	173	10,332	16,807	3,539	6,070	46,206	91,977
2.—Repairs (to market, dispensary, &c.)	69	2,044	1,985	277	2,632	3,954	2,114	3,118	5,976	22,169
3.—Maintenance of Medical Institutions—										
(Dispensary Establishment, purchase of medicines, &c.)	1,110	2,917	13,042	403	23,111	6,886	18,106	21,288	17,067	103,930
4.—Vaccination (Establishment)	24	83	1,091	91	1,815	1,407	2,149	2,606	2,729	11,995
5.—Water-works (Establishment, repairs)	1,681	4,333	16,395	868	140,673	1,580	6,070	10,129	79,616	261,345
6.—Road-watering (Establishment, purchase of water-carts, repairs, &c.)	262	224	3,009	54	10,846	3,980	5,415	758	15,040	39,588
7.—Road-cleaning (Establishment, purchase and repair of dust-bins, &c.)	246	4,339	12,137	213	20,989	12,948	5,859	5,557	22,260	84,548
8.—Conservancy (Establishment, repairs, purchase of carts, dry-earth, land for burying night-soil, &c.)	3,851	16,080	6,941	1,660	111,748	37,635	32,736	61,358	114,891	386,900
Refunds, &c., of fines or over-assessment	1	45	...	25	100	67	650	...	647	1,535
Remissions of Cess	...	...	...	...	14	8	5	...	1,290	1,317
9.—Drainage Works (Establishment, repairs)	56	610	3,302	739	28,390	2,772	9,665	18,986	68,819	133,339
10.—Other Measures—										
(*a*) Markets and Slaughter-houses (Establishment, Contingencies)	31	178	4,527	1	3,048	876	641	1,195	7,555	18,052
(*b*) Public Garden (Establishment, purchase of seeds, repair of wells, purchase of bullocks, &c.)	1,503	924	1,372	27	2,680	3,973	10,284	1,778	7,917	30,458
11.—Contributions	45	...	..	...	173	...	120	2,758	2,323	5,419
D.—Public Instruction.										
Contributions to Schools	1,306	5,456	17,898	418	8,673	7,827	16,676	22,944	10,994	92,192
E.—Public Convenience.										
1.—Public Works (Establishment)	125	449	6,635	363	7,701	3,318	2,662	3,212	...	24,465
New Works	2,284	656	29,523	1,615	16,928	53,496	25,067	2,834	37,935	170,338
Repairs	1,602	13,906	16,529	1,163	70,436	4,158	21,900	24,733	74,443	228,870
2.—Survey of land	20	77	366	11	388	248	17	98	1,556	2,781
3.—Other charges (Printing, rewards, &c.)	512	427	1,803	123	3,752	752	1,634	5,891	32,482	47,376
4.—Contributions	60	3,366	...	46	975	17,048	71	300	687	22,553
F.—Miscellaneous	1,021	803	601	582	22,764	8,513	7,057	15,373	6,935	63,649
Total Expenditure £	24,754	69,880	167,167	11,374	615,851	269,924	265,208	240,617	724,032	2,388,807
Carried over £	24,754	69,880	167,167	11,374	615,851	269,924	265,208	240,617	724,032	2,388,807

ACCOUNT of MUNICIPALITIES for 1884-85—*concluded.*

	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Brought over	24,754	69,880	167,167	11,374	615,851	269,924	265,208	240,617	724,032	2,388,807
DISBURSEMENTS—*contd.*										
G.—DEBT.										
1.—Loans (instalments payable during the year)	...	12,883	13,733	48	35,690	2,332	2,376	4,442	23,919	95,423
Interest { Last year	804	782	..	23	25	...	1,430	36	514	3,614
Interest { Current year	473	90	7,901	67	77,583	994	10,152	9,219	64,922	171,401
2.—Deposits (salaries attached, contractors, &c.)	1	...	1,791	11	17,756	103	374	20,669	65,161	105,866
3.—Advances (on account of Departmental Works, &c.)	106	5,134	19,420	3	44,599	234	45	27,237	96,511	193,289
TOTAL DISBURSEMENTS £	26,138	88,769	210,012	11,526	791,504	273,587	279,585	302,220	975,059	2,958,400
Closing Balance—										
On account of Deposits payable on demand	5,363	...	651	...	8,396	386	29,176	9,049	16,581	69,602
On account of Municipal Balance	5,883	31,277	33,204	3,217	111,068	47,993	95,919	33,063	117,715	479,339
GRAND TOTAL £	37,384	120,046	243,867	14,743	910,968	321,966	404,680	344,332	1,109,355	3,507,341
Memorandum of Liabilities and Claims.										
Liabilities—										
Balance of Loans	9,463	8,564	148,335	1,700	1,442,037	20,582	248,321	165,785	915,437	2,960,224
Deposits to be adjusted	...	193	650	64	8,396	10	...	12,172	70,046	91,531
	9,463	8,757	148,985	1,764	1,450,433	20,592	248,321	177,957	985,483	3,051,755
Claims—										
Advances recoverable	89	857	10,014	62	15,463	55	130	29,896	49,760	106,326
NET AMOUNT OF DEBT £	9,374	7,900	138,971	1,702	1,434,970*	20,537	248,191	148,061	935,723	2,945,429

* Made up of £1,825 surplus in Patna and Bhagulpore, and £1,436,795 debt in the other Municipalities.

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FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1885-86.

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FINANCE AND REVENUE ACCOUNTS, 1885-86.

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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

[£1 is recorded for every 10 rupees, in respect of

RECEIPTS.		For details, *vide* page No.	£
Revenue—			
Principal Heads of Revenue—	£		
Land Revenue	22,592,371		
Opium	8,942,515		
Salt	6,345,128		
Stamps	3,663,174		
Excise	4,152,136		
Other Heads	6,747,001		
TOTAL, PRINCIPAL HEADS		23	52,442,325
Interest		45	698,982
Post Office, Telegraph, and Mint		53	1,965,860
Receipts by Civil Departments		65	1,427,406
Miscellaneous		87	1,077,809
Railways		105	13,684,084
Irrigation		115	1,588,278
Buildings and Roads		137	615,581
Receipts by Military Department		155	963,872
TOTAL REVENUE			74,464,197
Extraordinary Receipts—			
Assets of the Bengal Civil Fund credited to Government by charge to Unfunded Debt in accordance with Act 45 and 46 Vic., Cap. 45	1,908,469		
„ Madras Civil Fund do. do.	2,257,000		
„ Bombay City Police Superannuation Fund	30,930		4,196,399
Debt, Deposits, and Advances—			
Permanent Debt (net Incurred)		191	(*a*) 3,584,979
Deposits and Advances (net)		191	3,392,767
Loans to Municipalities, Native States, &c., (net Recoveries)		191	102,720
Capital of Railway Companies (Net Receipts)		191	4,150,924
Remittances (Net)		191	410,512
Secretary of State's Bills drawn		216	10,292,692
TOTAL RECEIPTS			100,595,190
	£		
Balance on April 1st—India	12,540,532		
England	2,249,378	217	14,789,910
GRAND TOTAL £			115,385,100

(*a*) The Debt incurred includes 1,086,045*l.* in respect of the Redemption of Liabilities connected with the purchase of the East Indian and the Eastern Bengal Railways.

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1886.

transactions *in India*, including those of "Exchange."]

DISBURSEMENTS.	For details, *vide* page No.	£
Expenditure—		
Direct Demands on the Revenues	23	9,805,278
Interest	45	4,330,861
Post Office, Telegraph, and Mint	53	2,292,961
Salaries and Expenses of Civil Departments	65	12,243,689
Miscellaneous Civil Charges	87	4,634,598
Famine Relief and Insurance	99	1,500,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	103	632,055
Railway Revenue Account	105	14,415,797
Irrigation	115	2,303,747
Buildings and Roads	137	4,485,276
Army Services	155	20,097,779
TOTAL	...	76,742,041
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year — £ 731,242		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances — 207,360		
	169	523,882
TOTAL EXPENDITURE CHARGED AGAINST REVENUE		77,265,923
Expenditure not charged to Revenue—		
Capital Outlay on Railways and Irrigation Works	173	5,275,364
Capital Charge involved in Redemption of Liabilities	173	1,086,045
Debt, Deposits, and Advances—		
Unfunded Debt (net discharged)	191	3,283,959
Secretary of State's Bills paid	216	10,992,746
TOTAL DISBURSEMENTS		97,904,037
Balance on March 31st—India £ 12,754,478		
England 4,726,585	217	17,481,063
GRAND TOTAL £		115,385,100

	£
Revenue	74,464,197
Expenditure chargeable thereon	77,265,923
Deficit	2,801,726

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[£1 is recorded for every 10 rupees, in respect of

HEADS OF REVENUE.	Number of Account.	Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
Principal Heads of Revenue:			£	£	£	£	
Land Revenue	13A	27	113,255	605,994	1,058,357	422,969	1
Opium	14A	30	185	21,933	27,631	41,946	2
Salt	15A	31	1,105,965	30,375	19,386	...	3
Stamps	16	34	39,600	137,024	93,756	78,272	4
Excise	17	35	62,769	252,289	210,595	217,635	5
Provincial Rates	18	36	8,854	79,597	71,579	50,880	6
Customs	19A	37	...	...	575,304	...	7
Assessed Taxes	20	39	106	23,207	...	5	8
Forest	21	40	11,829	103,690	202,386	19,665	9
Registration	22	42	1,389	7,253	2,423	3,465	10
Tributes from Native States	23	43	218,256	12,887	...	10	11
TOTAL			1,562,208	1,274,249	2,261,417	834,847	12
Interest:	24	46	311,085	1,299	2,127	825	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	80,339	44,621	34,055	26,292	14
Telegraph	28	56	581,357	...	...	...	15
Mint	29	62	76,365	...	...	...	16
TOTAL			738,061	44,621	34,055	26,292	17
Receipts by Civil Departments:							
Law and Justice	31A	69	53,342	45,032	46,824	14,220	18
Police	32	73	6,698	20,042	3,905	11,836	19
Marine	33A	74	81,522	...	27,509	325	20
Education	34	79	1,593	14,971	4,163	3,908	21
Medical	36A	81	312	1,020	921	127	22
Scientific and other Minor Departments	38A	84	13,423	1,310	265	5,183	23
TOTAL			156,890	82,375	83,587	35,599	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	91	115,007	1,980	1,910	1,481	25
Stationery and Printing	42A	93	6,757	1,872	501	280	26
Exchange	43	95	264,378	...	...	...	27
Miscellaneous	44	96	42,880	9,174	11,530	4,678	28
TOTAL			429,022	13,026	13,941	6,439	29
Railways:							
State Railways (gross Earnings)	51	106	6,410,358	214,394	233,585	3,625	30
Guaranteed Companies (net Traffic Receipts)	51	106	3,725,075	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	56	112	...	...	...	...	32
TOTAL			10,135,433	214,394	233,585	3,625	33
Irrigation:							
Major Works: Direct Receipts	58	116	...	...	...	...	34
,, ,, Portion of Land Revenue due to Irrigation	13A	27	...	...	...	...	35
Minor Works and Navigation	61	122	1,441	...	3,820	...	36
TOTAL			1,441	...	3,820	...	37
Buildings and Roads:							
Military Works	63	138	22,782	247	833	277	38
Civil Works	63	138	9,408	15,737	10,295	13,375	39
TOTAL			32,190	15,984	11,128	13,652	40
Receipts by Military Department:							
Army: Effective	65	156	471,680	...	...	...	41
,, Non-Effective	65	156	22,953	...	...	...	42
TOTAL			494,633	...		...	43
Total Revenues			13,860,963	1,645,948	2,643,660	921,279	44

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt in Council, the Revenue and Charges of the Districts of Coorg and Ajmere,

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England,

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1886.

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (*b*)	GRAND TOTAL.
	£	£	£	£	£	£	£	£	£
1	3,856,175	5,684,484	2,128,840	4,521,222	4,201,075	22,592,371	...	....	22,592,371
2	6,356,403	42,521	...	...	2,451,896	8,942,515	...	...	8,942,515
3	1,909,968	...	...	1,448,227	1,831,207	6,345,128	...	...	6,345,128
4	1,325,806	621,798	333,907	589,950	443,061	3,663,174	...	....	3,663,174
5	958,469	535,891	130,984	882,992	900,512	4,152,136	...	...	4,152,136
6	790,856	659,375	360,293	681,984	256,897	2,960,315	...	...	2,960,315
7	325,882	...	...	93,366	205,424	1,199,976	...	...	1,199,976
8	153,385	119,326	37,999	43,368	125,638	503,034	...	...	503,034
9	59,743	146,149	85,042	119,865	336,629	1,084,998	832	262	1,086,092
10	109,386	35,007	17,862	92,635	38,586	308,006	...	....	308,006
11	...	...	28,107	344,643	85,675	689,578	....	...	689,578
12	15,846,073	7,844,551	3,123,034	8,818,252	10,876,600	52,441,231	832	262	**52,442,325**
13	87,534	20,155	17,718	63,929	182,298	686,970	9,136	2,876	**698,982**
14	246,116	153,373	161,776	176,959	189,555	1,113,086	...	...	1,113,086
15	5	...	...	...	369	581,731	35,560	11,193	628,484
16	...	...	...	...	147,925	224,290	...	...	224,290
17	246,121	153,373	161,776	176,959	337,849	1,919,107	35,560	11,193	**1,965,860**
18	152,763	97,354	62,282	53,930	51,962	577,709	...	...	577,709
19	69,063	36,707	68,048	30,703	74,009	321,011	...	...	321,011
20	85,100	...	...	402	5,574	200,432	...	...	200,432
21	52,431	17,248	8,455	29,345	68,626	200,740	...	...	200,740
22	14,627	10,201	3,953	12,825	6,993	50,979	2,537	799	54,315
23	14,720	9,142	8,741	17,071	3,164	73,019	137	43	73,199
24	388,704	170,652	151,479	144,276	219,328	1,423,890	2,674	842	**1,427,406**
25	20,999	13,455	10,034	37,446	49,421	251,733	125,330	39,450	416,513
26	19,397	4,289	5,963	10,376	6,255	55,690	...	...	55,690
27	...	...	...	...	...	264,378	...	...	264,378
28	88,380	36,005	32,521	62,530	45,251	332,949	6,297	1,982	341,228
29	128,776	53,749	48,518	110,352	100,927	904,750	131,627	41,432	**1,077,809**
30	956,996	108,862	1,837,208	...	193,560	9,958,588	230	72	9,958,890
31	...	...	...	...	...	3,725,075	...	...	3,725,075
32	...	119	...	...	...	119	...	...	119
33	956,996	108,981	1,837,208	...	193,560	13,683,782	230	72	**13,684,084**
34	158,493	438,378	215,061	23,730	29,111	864,773	...	...	864,773
35	...	87,237	41,041	380,520	53,809	562,607	...	...	562,607
36	105,352	12,726	16,942	7,702	12,915	160,898	...	...	160,898
37	263,845	538,341	273,044	411,952	95,835	1,588,278	...	...	**1,588,278**
38	841	88	707	2,588	12,825	41,158	...	...	41,158
39	74,734	114,838	59,068	85,823	165,177	548,455	19,751	6,217	574,423
40	75,545	114,926	59,775	88,411	178,002	589,613	19,751	6,217	**615,581**
41	...	...	...	178,686	188,444	838,810	56,168	17,680	912,658
42	...	...	...	14,153	19,037	47,143	3,096	975	51,214
43	...	...	...	192,839	198,481	885,953	59,264	18,655	**963,872**
44	17,993,594	9,004,728	5,672,552	10,006,970	12,373,880	74,123,574	259,074	81,549	**74,464,197**

Department, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the Governor-General and the Expenses of the British Representatives at the principal Native Courts in India.
the exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[£1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
Direct Demands on the Revenues:			£	£	£	£	
Refunds and Drawbacks (*b*)	11	25	1,123	2,718	16,343	1,821	1
Assignments and Compensations (*c*)	12	26	310,928	12,437	...	3,152	2
Charges in respect of collection, *viz.*:—							
Land Revenue	13B	28	47,929	120,111	203,961	93,506	3
Opium (including cost of Production)	14C	31	1,317	...	...	...	4
Salt (including cost of Production)	15B	32	122,043	...	280	...	5
Stamps	16	34	—*40,153*	4,510	2,302	3,442	6
Excise	17	35	1,291	6,830	4,265	646	7
Provincial Rates	18	36	...	...	3,655	520	8
Customs	19B	38	...	...	17,211	...	9
Assessed Taxes	20	39	...	29	...	...	10
Forest	21	40	19,081	44,469	114,675	21,099	11
Registration	22	42	615	4,058	1,390	1,906	12
TOTAL			464,174	195,162	364,082	126,092	13
Interest:							
Interest on Debt,* other than that charged to Railways and Irrigation Works	25	48	656,803	772	...	29	14
Interest on other Obligations	26	50	264,505	1,425	704	597	15
TOTAL			921,308	2,197	704	626	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	81,147	43,737	38,337	30,471	17
Telegraph	28	56	520,011	...	...	..	18
Mint	29	62	47,860	...	...	...	19
TOTAL			649,018	43,737	38,337	30,471	20
Salaries and Expenses of Civil Departments:							
General Administration	30	66	468,118	42,459	50,931	22,496	21
Law and Justice	31B	70	165,333	118,859	179,104	60,929	22
Police	32	73	52,268	137,593	240,623	93,549	23
Marine (including River Navigation)	33B	75	209,244	...	28,560	7,344	24
Education	34	79	17,671	61,270	46,960	30,780	25
Ecclesiastical	35	80	17,458	4,397	6,302	1,947	26
Medical	36B	81	18,411	31,201	23,175	17,150	27
Political	37	82	873,037	1,251	3,058	5,969	28
Scientific and other Minor Departments	38B	85	258,833	7,730	8,661	6,172	29
TOTAL			2,080,373	404,760	587,374	246,336	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	88	165,233	32,142	3,042	2,647	31
Civil Furlough and Absentee Allowances	40	90	293	...	...	...	32
Superannuation Allowances & Pensions	41B	92	96,163	14,628	17,422	5,739	33
Stationery and Printing	42B	93	—*71,431*	14,284	17,375	5,990	34
Miscellaneous	45	97	31,478	6,141	6,841	7,239	35
TOTAL			221,736	67,195	44,680	21,606	36
Famine Relief and Insurance:							
Famine Relief	46	100	...	...	...	...	37
Construction of Protective Railways	47	100	...	...	...	...	38
Construction of Protective Irrigation Works	48	101	...	...	...	...	39
Reduction of Debt	49	102	683,498	...	...	...	40
TOTAL			683,498	...	...	...	41
Carried forward			5,020,107	713,051	1,035,177	425,131	42

(*a*) *See* foot-note (*b*) to Account No. 2.

* The "Interest on Debt" is distributed as follows:

	India.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	663,650
Under Railway Revenue Account	2,181,875
Under Irrigation	964,847
	3,810,372

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1886.

transactions *in India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (a)	GRAND TOTAL.
	£	£	£	£	£	£	£	£	£
1	57,061	18,548	9,982	25,263	73,315	206,174	...	...	206,174
2	6,287	6,340	19,210	117,316	920,867	1,396,537	...	...	1,396,537
3	351,691	815,158	326,312	767,707	687,480	3,413,855	332	105	3,414,292
4	3,047,429	...	...	...	2,735	3,051,481	4,710	1,483	3,057,674
5	3,674	...	...	126,199	147,158	399,354	1,722	542	401,618
6	49,243	14,415	14,369	16,002	20,017	84,147	48,543	15,280	147,970
7	32,264	10,633	5,820	35,338	26,120	123,207	886	279	124,372
8	20,675	648	15,977	...	5,582	47,057	...	..	47,057
9	49,016	...	...	16,536	47,956	130,719	...	...	130,719
10	9,044	631	112	666	1,989	12,471	...	...	12,471
11	37,037	97,181	67,539	93,074	182,954	677,109	2,950	929	680,988
12	60,137	19,307	9,903	58,095	29,995	185,406	...	...	185,406
13	3,723,558	982,861	469,224	1,256,196	2,146,168	9,727,517	59,143	18,618	9,805,278
14	906	2,241	1,050	831	1,018	663,650	2,428,948	764,563	3,857,161
15	16,657	3,301	4,142	98,586	83,395	473,312	295	93	473,700
16	17,563	5,542	5,192	99,417	84,413	1,136,962	2,429,243	764,656	4,330,861
17	387,631	145,423	138,357	123,654	175,613	1,164,370	105,139	33,095	1,302,604
18	64	...	...	....	510	520,585	267,861	84,315	872,761
19	...	...	...	...	40,467	88,327	22,262	7,007	117,596
20	387,695	145,423	138,357	123,654	216,590	1,773,282	395,262	124,417	2,292,961
21	198,241	161,704	122,379	148,036	173,310	1,387,674	262,582	82,653	1,732,909
22	973 943	524,570	348,641	470,251	509,196	3,350,826	1,109	349	3,352,284
23	486,531	635,847	328,811	380,751	496,751	2,852,724	...	...	2,852,724
24	82,907	...	...	2,278	6,136	336,469	143,166	45,065	524,700
25	329,453	172,040	118,808	199,629	265,985	1,242,596	381	120	1,243,097
26	19,899	24,756	21,827	33,938	32,521	163,045	609	192	163,846
27	143,974	109,494	79,928	169,468	143,372	736,173	8,667	2,728	747,568
28	2,940	12,789	105,300	22,699	80,478	1,107,521	32,859	10,343	1,150,723
29	38,880	31,535	22,150	39,253	40,916	454,130	16,511	5,197	475,838
30	2,276,768	1,672,735	1,147,844	1,466,303	1,748,665	11,631,158	465,884	146,647	12,243,689
31	100,598	87,501	44,105	100,629	87,839	623,736	22,062	6,944	652,742
32	2,643	90	...	219	1,344	4,589	196,191	61,755	262,535
33	125,239	132,286	61,471	337,991	130,734	921,673	1,506,051	474,062	2,901,786
34	183,782	55,540	41,200	102,453	63,504	412,697	74,537	23,462	510,696
35	52,604	20,432	13,124	79,090	48,644	265,584	31,378	9,877	306,839
36	464,866	295,849	159,900	620,382	332,065	2,228,279	1,830,219	576,100	4,634,598
37	12,384	...	37	27,814	460	40,695	...	...	40,695
38	250,000	...	...	339,000	...	589,000	...	...	589,000
39	8,200	52,801	11,964	34,320	79,522	186,807	...	...	186,807
40	...	...	...	...	...	683,498	...	...	683,498
41	279,584	52,801	12,001	401,134	79,982	1,500,000	...	...	1,500,000
42	7,141,034	3,155,211	1,932,518	3,967,086	4,607,883	27,997,198	5,179,751	1,630,438	34,807,387

(*b*) *See* Note at head of Account No. 11, page 25.

(*c*) *See* Note at head of Account No. 12, page 26.

for further details, see page 49.

England.	Exchange.	Total.
2,428,948	764,563	3,857,161
366,155	115,255	2,663,285
...	...	964,847
2,795,103	879,818	7,485,293

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[£1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			£	£	£	£	
Brought forward from page 6			5,020,107	713,051	1,035,177	425,131	1
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance).	50	104	...	..	...	30,179	2
Railway Revenue Account—							
State Railways: Working Expenses	51	106	2,802,679	155,564	174,769	4,229	3
Interest on Debt	25	48	1,800,820	41,221	111,973	...	4
Annuities in purchase of Railways.	52A & B	110	...	...	...	...	5
Interest on Capital deposited by Companies	53	110	...	...	...	...	6
Guaranteed Companies: Surplus Profits, Land and Supervision	52	108	410,651	50	...	...	7
Interest	52	108	49,767	...	...	...	8
Subsidized Companies: Land, &c.	56A	112	...	...	...	10,044	9
Miscellaneous Railway Expenditure	57	113	39,887	...	84	22,814	10
TOTAL			5,103,804	196,835	286,826	37,087	11
Irrigation—							
Major Works: Working Expenses	59	117	...	...	...	...	12
Interest on Debt	25	48	486,558	...	...	...	13
Minor Works and Navigation	62	127	7,312	...	39,947	...	14
TOTAL			493,870	...	39,947	...	15
Buildings and Roads—							
Military Works	64	141	636,578	14,714	47,672	16,789	16
Civil Works	64	141	153,509	152,187	164,456	124,011	17
TOTAL			790,087	166,901	212,128	140,800	18
Army Services—							
Army: Effective	65	156	8,654 985	...	...	...	19
„ Non-Effective	65	156	386,304	...	...	...	20
TOTAL			9,041,289	...	...	...	21
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.			20,449,157	1,076,787	1,574,078	633,197	22
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	69	172	3,135	33,141	...	24,863	23
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	69	172	...	...	*11,935*	...	24
Total Expenditure charged against Revenue.			20,452,292	1,109,928	1,562,143	658,060	25
Expenditure not charged to Revenue—							
Capital Outlay on Railways and Irrigation Works:							
State Railways	70	174	*—85,741*	57,191	70,058	...	26
Irrigation Works	70	174	...	...	...	...	27
TOTAL			*—85,741*	57,191	70,058	...	28
Capital Charge involved in Redemption of Liabilities	73	181	...	...	...	...	29

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1886—*continued*.

transactions *in India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (a)	GRAND TOTAL.
	£	£	£	£	£	£	£	£	£
1	7,141,034	3,155,211	1,932,518	3,967,086	4,607,883	27,997,198	5,179,751	1,630,438	34,807,387
2	2,158	99,718	500,000	...	...	632,055	...	...	632,055
3	657,276	87,771	869,822	...	149,982	4,902,092	...	...	4,902,092
4	190,731	17,310	19,820	...	...	2,181,875	366,155	115,255	2,663,285
5	...	...	...	...	...	...	1,324,031	416,767	1,740,798
6	...	...	...	...	289	289	(b) 195,886	61,659	257,834
7	1,741	20,620	8,604	24,911	10,105	476,682	...	...	476,682
8	...	...	...	...	...	49,767	3,180,735	1,001,205	4,231,707
9	12,669	21,412	...	...	...	44,125	...	...	44,125
10	24,654	199	6,765	3,853	1,018	99,274	...	...	99,274
11	887,071	147,312	905,011	28,764	161,394	7,754,104	5,066,807	1,594,886	14,415,797
12	115,342	212,002	124,288	112,662	28,856	593,150	...	...	593,150
13	224,919	253,370	...	...	...	964,847	...	...	964,847
14	160,464	21,442	54,949	303,928	157,118	745,160	449	141	745,750
15	500,725	486,814	179,237	416,590	185,974	2,303,157	449	141	2,303,747
16	2,370	7,940	18,284	44,501	171,567	960,415	6,469	2,036	968,920
17	719,756	572,761	389,384	594,454	551,336	3,421,854	71,877	22,625	3,516,356
18	722,126	580,701	407,668	638,955	722,903	4,382,269	78,346	24,661	4,485,276
19	...	...	...	3,066,417	2,692,888	14,414,290	1,996,069	628,305	17,038,664
20	...	...	...	296,662	149,832	832,798	1,693,311	533,006	3,059,115
21	...	...	...	3,363,079	2,842,720	15,247,088	3,689,380	1,161,311	20,097,779
22	9,253,114	4,469,756	3,924,434	8,414,474	8,520,874	58,315,871	14,014,733	4,411,437	76,742,041
23	62,672	...	35,101	212,774	359,556	731,242	...	...	731,242
24	...	*195,425*	...	...	...	*207,360*	...	...	*207,360*
25	9,315,786	4,274,331	3,959,535	8,627,248	8,880,430	58,839,753	14,014,733	4,411,437	77,265,923
26	307,948	*-212,665*	1,982,625	243,490	196	2,363,102	1,787,175	562,551	4,712,828
27	63,849	95,150	207,147	142,949	44,771	553,866	6,594	2,076	562,536
28	371,797	*—117,515*	2,189,772	386,439	44,967	2,916,968	1 793,769	564,627	5,275,364
29	...	...	...	...	...	...	1,086,045	...	1,086,045

(a) *See* foot-note (b) to Account No. 2

(b) Includes interest on subscribed Capital of Southern Mahratta, Indian Midland and Bengal Central Railways.

C

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1886.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues—			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*:—			
Land Revenue	126	206	332
Opium	4,710	...	4,710
Salt	1,722	...	1,722
Stamps	48,543	...	48,543
Excise	886	...	886
Provincial Rates	...	...	...
Customs	...	...	...
Assessed Taxes	...	...	...
Forest	3	2,947	2,950
Registration	...	...	...
TOTAL	55,990	3,153	59,143
Interest—			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,428,948	2,428,948
Interest on other Obligations	...	295	295
TOTAL	...	2,429,243	2,429,243
Post Office, Telegraph, and Mint—			
Post Office	37,139	68,000	105,139
Telegraph	145,437	122,424	267,861
Mint	21,904	358	22,262
TOTAL	204,480	190,782	395,262
Salaries and Expenses of Civil Departments—			
General Administration	20,984	241,598	262,582
Law and Justice	159	950	1,109
Police	...	...	...
Marine (including River Navigation)	69,062	74,104	143,166
Education	...	381	381
Ecclesiastical	...	609	609
Medical	...	8,667	8,667
Political	293	32,566	32,859
Scientific and other Minor Departments	7,278	9,233	16,511
TOTAL	97,776	368,108	465,884
Miscellaneous Civil Charges—			
Territorial and Political Pensions	...	22,062	22,062
Civil Furlough and Absentee Allowances	...	196,191	196,191
Superannuation Allowances and Pensions	...	1,506,051	1,506,051
Stationery and Printing	67,294	7,243	74,537
Miscellaneous	...	31,378	31,378
TOTAL	67,294	1,762,925	1,830,219
Carried forward	425,540	4,754,211	5,179,751

No. 4.—STATEMENT showing the details of Expenditure in England, for the Year ended 31st March 1886—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	425,540	4,754,211	5,179,751
Famine Relief and Insurance—			
Famine Relief	...	...	...
Construction of Protective Railways	...	...	...
Construction of Protective Irrigation Works	...	...	...
Reduction of Debt	...	...	...
TOTAL	...	...	...
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	...	...
Railway Revenue Account—			
State Railways: Working Expenses	...	...	...
Interest on Debt	...	366,155	366,155
Annuities in purchase of Railways	...	1,324,031	1,324,031
Interest on Capital deposited by Companies	...	195,886	195,886
Guaranteed Companies: Surplus Profits, Land and Supervision	...	...	...
Interest	...	3,180,735	3,180,735
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	5,066,807	5,066,807
Irrigation—			
Major Works: Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	449	...	449
TOTAL	449	...	449
Buildings and Roads—			
Military Works	6,469	...	6,469
Civil Works	47	71,830	71,877
TOTAL	6,516	71,830	78,346
Army Services—			
Army: Effective	929,642	1,066,427	1,996,069
„ Non-Effective	...	1,693,311	1,693,311
TOTAL	929,642	2,759,738	3,689,380
Total Expenditure charged against Revenue	1,362,147	12,652,586	14,014,733
Expenditure not charged to Revenue—			
Capital Outlay on Railways and Irrigation Works:			
State Railways	1,776,591	10,584	1,787,175
Irrigation Works	4,450	2,144	6,594
TOTAL	1,781,041	12,728	1,793,769
Capital Charge involved in Redemption of Liabilities	...	1,086,045	1,086,045

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7, and 8 for Imperial, Provincial and Local, respectively.	INDIA. Imperial.	INDIA. Provincial.	INDIA. Local.	TOTAL.
	£	£	£	£
Principal Heads of Revenue—				
Land Revenue	13,450,572	9,011,436	130,363	22,592,371
Opium	8,942,515	...	...	8,942,515
Salt	6,317,754	27,374	...	6,345,128
Stamps	1,851,387	1,811,787	...	3,663,174
Excise	2,105,266	2,043,739	3,131	4,152,136
Provincial Rates	1,632	638,288	2,320,395	2,960,315
Customs	1,020,624	179,352	...	1,199,976
Assessed Taxes	251,599	251,435	...	503,034
Forest	490,983	594,015	...	1,084,998
Registration	154,697	153,309	...	308,006
Tributes from Native States	689,578	...	...	689,578
TOTAL	35,276,607	14,710,735	2,453,889	52,441,231
Interest	654,146	15,653	17,171	686,970
Post Office, Telegraph, and Mint—				
Post Office	1,108,849	2,986	1,251	1,113,086
Telegraph	581,357	374	...	581,731
Mint	224,290	...	...	224,290
TOTAL	1,914,496	3,360	1,251	1,919,107
Receipts by Civil Departments—				
Law and Justice	54,999	522,692	18	577,709
Police	6,331	297,594	17,086	321,011
Marine	86,040	114,220	172	200,432
Education	1,030	136,471	63,239	200,740
Medical	1	38,396	12,582	50,979
Scientific and other Minor Departments	13,254	50,731	9,034	73,019
TOTAL	161,655	1,160,104	102,131	1,423,890
Miscellaneous—				
Receipts in aid of Superannuation, &c.	221,587	30,052	94	251,733
Stationery and Printing	7,121	48,569	...	55,690
Exchange	264,378	...	...	264,378
Miscellaneous	69,673	128,555	134,721	332,949
TOTAL	562,759	207,176	134,815	904,750
Railways—				
State Railways (gross Earnings)	8,988,902	969,686	...	9,958,588
Guaranteed Companies (net Traffic Receipts)	3,725,075	...	...	3,725,075
Subsidized Companies (Repayment of Advances of Interest)	...	119	...	119
TOTAL	12,713,977	969,805	...	13,683,782
Irrigation—				
Major Works: Direct Receipts	267,902	596,871	...	864,773
Portion of Land Revenue due to Irrigation	562,607	...	...	562,607
Minor Works and Navigation	29,956	129,474	1,468	160,898
TOTAL	860,465	726,345	1,468	1,588,278
Buildings and Roads—				
Military Works	41,158	...	...	41,158
Civil Works	7,238	393,237	147,980	548,455
TOTAL	48,396	393,237	147,980	589,613
Receipts by Military Department—				
Army: Effective	838,810	...	...	838,810
,, Non-Effective	47,143	...	...	47,143
TOTAL	885,953	...	...	885,953
GRAND TOTAL, REVENUE £	53,078,454	18,186,415	2,858,705	74,123,574

Divisions, IMPERIAL, PROVINCIAL and LOCAL, for the Year ended 31st March 1886.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial and Local, respectively.	INDIA. Imperial.	INDIA. Provincial.	INDIA. Local.	TOTAL.
Direct Demands on the Revenues—	£	£	£	£
Refunds and Drawbacks	128,715	73,401	4,058	206,174
Assignments and Compensations	584,567	811,970	...	1,396,537
Charges in respect of Collection, *viz.*—				
Land Revenue	277,760	2,691,676	444,419	3,413,855
Opium (including cost of Production)	3,051,481	...	...	3,051,481
Salt (including cost of Production)	307,341	92,013	...	399,354
Stamps	21,997	62,150	...	84,147
Excise	61,464	60,958	785	123,207
Provincial Rates	...	20,166	26,891	47,057
Customs	...	130,719	...	130,719
Assessed Taxes	6,379	6,092	...	12,471
Forest	301,559	375,550	...	677,109
Registration	93,011	92,395	...	185,406
TOTAL	4,834,274	4,417,090	476,153	9,727,517
Interest—				
Interest on Debt, other than that charged to Railways and Irrigation Works	663,650	...	...	663,650
Interest on other Obligations	470,498	...	2,814	473,312
TOTAL	1,134,148	...	2,814	1,136,962
Post Office, Telegraph, and Mint—				
Post Office	1,056,829	41,443	66,098	1,164,370
Telegraph	520,011	574	...	520,585
Mint	88,327	...	...	88,327
TOTAL	1,665,167	42,017	66,098	1,773,282
Salaries and Expenses of Civil Departments—				
General Administration	626,710	709,545	51,419	1,387,674
Law and Justice	165,769	3,184,971	86	3,350,826
Police	95,142	2,476,153	281,429	2,852,724
Marine (including River Navigation)	209,268	125,783	1,418	336,469
Education	16,219	795,089	431,288	1,242,596
Ecclesiastical	163,045	...	...	163,045
Medical	16,091	569,745	150,337	736,173
Political	1,107,387	18	116	1,107,521
Scientific and other Minor Departments	265,814	155,065	33,251	454,130
TOTAL	2,665,445	8,016,369	949,344	11,631,158
Miscellaneous Civil Charges—				
Territorial and Political Pensions	623,736	...	...	623,736
Civil Furlough and Absentee Allowances	4,589	...	...	4,589
Superannuation Allowances and Pensions	347,213	572,944	1,516	921,673
Stationery and Printing	28,329	379,667	4,701	412,697
Miscellaneous	50,802	138,366	76,416	265,584
TOTAL	1,054,669	1,090,977	82,633	2,228,279
Famine Relief and Insurance—				
Famine Relief	37	40,658	...	40,695
Construction of Protective Railways	589,000	...	...	589,000
Construction of Protective Irrigation Works	186,807	...	...	186,807
Reduction of Debt	683,498	...	...	683,498
TOTAL	1,459,342	40,658	...	1,500,000
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	500,000	132,055	...	632,055
Railway Revenue Account—				
State Railways: Working Expenses	4,212,521	689,571	...	4,902,092
Interest on Debt	1,800,820	381,055	...	2,181,875
Interest on Capital deposited by Companies	289	...	...	289
Guaranteed Companies: Surplus Profits, Land and Supervision	476,682	...	...	476,682
Interest	49,767	...	...	49,767
Subsidized Companies: Land, &c.	27,276	16,849	...	44,125
Miscellaneous Railway Expenditure	91,235	8,039	...	99,274
TOTAL	6,658,590	1,095,514	...	7,754,104
Irrigation—				
Major Works: Working Expenses	266,014	327,136	...	593,150
Interest on Debt	486,558	478,289	...	964,847
Minor Works and Navigation	512,471	229,584	3,105	745,160
TOTAL	1,265,043	1,035,009	3,105	2,303,157
Buildings and Roads—				
Military Works	960,415	...	...	960,415
Civil Works	350,452	1,708,305	1,363,097	3,421,854
TOTAL	1,310,867	1,708,305	1,363,097	4,382,269
Army Services—				
Army: Effective	14,414,290	...	...	14,414,290
,, Non-Effective	832,798	...	...	832,798
TOTAL	15,247,088	...	...	15,247,088
Add—Portion of Allotments to Provincial Governments not spent by them in the year	37,794,633	17,577,994	2,943,244	58,315,871
	...	+375,211	+148,671	+523,882
GRAND TOTAL, EXPENDITURE £	37,794,633	17,953,205	3,091,915	58,839,753

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Principal Heads of Revenue—										
Land Revenue	113,242	313,324	594,281	153,445	2,560,145	4,254,760	1,189,146	2,984,350	1,287,879	13,450,572
Opium	185	21,933	27,631	41,946	6,356,403	42,521	...	...	2,451,896	8,942,515
Salt	1,105,965	30,375	13,020	...	1,899,821	...	...	1,439,098	1,829,475	6,317,754
Stamps	39,600	68,512	46,878	39,136	662,903	310,899	166,953	294,975	221,531	1,851,387
Excise	61,025	126,144	104,856	108,818	479,234	267,945	65,492	441,496	450,256	2,105,266
Provincial Rates	1,632	...	...	...	...	...	...	...	...	1,632
Customs	...	...	408,558	...	320,764	...	...	91,106	200,196	1,020,624
Assessed Taxes	106	11,603	...	5	76,705	59,663	19,002	21,695	62,820	251,599
Forest	11,829	51,845	103,693	9,833	29,872	73,075	42,521	...	168,315	490,983
Registration	1,389	3,627	1,211	1,732	54,693	17,504	8,931	46,317	19,293	154,697
Tributes from Native States	218,256	12,887	...	10	...	...	28,107	344,643	85,675	689,578
TOTAL	1,553,229	640,250	1,300,128	354,925	12,440,540	5,026,367	1,520,152	5,663,680	6,777,336	35,276,607
Interest	310,867	1,060	2,127	769	74,685	15,854	16,978	55,953	175,853	654,146
Post Office, Telegraph, and Mint—										
Post Office	80,239	44,621	34,048	26,292	244,872	153,373	158,950	176,959	189,395	1,108,849
Telegraph	581,357	...	...	...	...	...	...	...	...	581,357
Mint	76,365	...	...	...	...	...	...	...	147,925	224,290
TOTAL	738,061	44,621	34,048	26,292	244,872	153,373	158,950	176,959	337,320	1,914,496
Receipts by Civil Departments—										
Law and Justice	53,324	...	1,675	...	...	...	...	...	...	54,999
Police	6,159	...	172	...	...	...	...	...	...	6,331
Marine	81,522	...	4,518	...	...	...	...	...	...	86,040
Education	1,030	...	...	...	...	...	...	...	...	1,030
Medical	1	...	...	...	...	...	...	...	...	1
Scientific and other Minor Departments	13,254	...	...	...	...	...	...	...	...	13,254
TOTAL	155,290	...	6,365	...	...	...	...	...	...	161,655
Miscellaneous—										
Receipts in aid of Superannuation, &c.	115,007	1,343	1,248	986	15,734	12,071	5,558	35,016	34,624	221,587
Stationery and Printing	6,757	17	77	21	..	249	...	...	...	7,121
Exchange	264,378	...	...	...	...	...	...	...	...	264,378
Miscellaneous	34,850	45	900	123	11,762	534	137	2,091	19,231	69,673
TOTAL	420,992	1,405	2,225	1,130	27,496	12,854	5,695	37,107	53,855	562,759
Railways—										
State Railways (gross Earnings)	6,410,358	67,045	...	...	509,716	...	1,808,223	...	193,560	8,988,902
Guaranteed Companies (net Traffic Receipts)	3,725,075	...	...	...	...	...	...	...	...	3,725,075
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	10,135,433	67,045	...	...	509,716	...	1,808,223	...	193,560	12,713,977
Irrigation—										
Major Works: Direct Receipts	...	...	...	...	...	...	215,061	23,730	29,111	267,902
Portion of Land Revenue due to Irrigation	...	...	...	...	...	87,237	41,041	380,520	53,809	562,607
Minor Works and Navigation	1,441	...	...	...	680	...	13,116	1,804	12,915	29,956
TOTAL	1,441	...	...	...	680	87,237	269,218	406,054	95,835	860,465
Buildings and Roads—										
Military Works	22,782	247	833	277	811	88	707	2,588	12,825	41,158
Civil Works	7,206	...	...	...	32	...	...	...	...	7,238
TOTAL	29,988	247	833	277	843	88	707	2,588	12,825	48,396
Receipts by Military Department—										
Army Effective	471,680	....	...	...	...	...	...	178,686	188,444	838,810
„ Non-Effective	22,953	...	...	...	...	...	...	14,153	10,037	47,143
TOTAL	494,633	...	...	...	...	...	...	192,839	198,481	885,953
TOTAL, IMPERIAL REVENUE £	13,839,934	754,628	1,345,726	383,393	13,298,832	5,205,773	3,779,923	6,535,180	7,845,065	53,078,454

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1886.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Direct Demands on the Revenues—										
Refunds and Drawbacks	1,123	1,346	10,514	729	42,338	9,533	5,384	14,669	43,079	128,715
Assignments and Compensations	310,928	12,437	...	3,152	6,287	6,340	19,210	117,316	108,897	584,567
Charges in respect of Collection, *viz.*—										
Land Revenue	47,929	10,674	86,692	16,531	14,961	69,334	31,639	...	...	277,760
Opium (including cost of Production)	1,317	...	...	...	3,047,429	...	...	...	2,735	3,051,481
Salt (including cost of Production)	122,043	...	...	...	1,861	...	...	126,199	57,238	307,341
Stamps	—*40,153*	2,255	1,151	1,721	24,622	7,207	7,185	8,001	10,008	21,997
Excise	506	3,415	2,132	323	16,132	5,317	2,910	17,669	13,060	61,464
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	15	...	...	4,666	315	56	333	994	6,379
Forest	19,081	22,234	57,338	10,549	18,519	48,591	33,770	...	91,477	301,559
Registration	615	2,029	695	953	30,069	9,654	4,951	29,048	14,997	93,011
TOTAL	463,389	54,405	158,522	33,958	3,206,884	156,291	105,105	313,235	342,485	4,834,274
Interest—										
Interest on Debt, other than that charged to Railways and Irrigation Works	656,803	772	...	29	906	2,241	1,050	831	1,018	663,650
Interest on other Obligations	264,505	1,425	704	597	16,657	3,301	4,142	97,533	81,634	470,498
TOTAL	921,308	2,197	704	626	17,563	5,542	5,192	98,364	82,652	1,134,148
Post Office, Telegraph, and Mint—										
Post Office	81,074	38,746	26,169	27,495	354,601	126,375	124,379	112,969	165,021	1,056,829
Telegraph	520,011	...	...	...	...	...	...	...	...	520,011
Mint	47,860	...	...	...	...	...	...	...	40,467	88,327
TOTAL	648,945	38,746	26,169	27,495	354,601	126,375	124,379	112,969	205,488	1,665,167
Salaries and Expenses of Civil Departments—										
General Administration	465,514	5,848	8,953	4,387	26,374	22,573	16,648	30,691	45,722	626,710
Law and Justice	165,247	...	522	...	...	...	...	...	...	165,769
Police	50,329	267	6,831	...	7,773	6,572	16,907	2,778	3,685	95,142
Marine (including River Navigation)	209,244	...	24	...	...	...	...	...	...	209,268
Education	16,219	...	...	...	...	...	...	...	...	16,219
Ecclesiastical	17,458	4,397	6,302	1,947	19,899	24,756	21,827	33,938	32,521	163,045
Medical	15,732	...	359	...	...	...	...	...	...	16,091
Political	872,921	1,251	3,040	5,969	2,940	12,789	105,300	22,699	80,478	1,107,387
Scientific and other Minor Departments	258,268	...	560	...	621	32	1,736	1,529	3,068	265,814
TOTAL	2,070,932	11,763	26,591	12,303	57,607	66,722	162,418	91,635	165,474	2,665,445
Miscellaneous Civil Charges—										
Territorial and Political Pensions	165,233	32,142	3,042	2,647	100,598	87,501	44,105	100,629	87,839	623,736
Civil Furlough and Absentee Allowances	293	...	...	...	2,643	90	...	219	1,344	4,589
Superannuation Allowances and Pensions	96,026	...	10	...	1,278	...	10	242,002	7,887	347,213
Stationery and Printing	—*71,431*	...	86	...	69,264	...	...	26,097	4,313	28,329
Miscellaneous	30,501	422	1,265	807	4,043	4,047	4,117	3,523	2,077	50,802
TOTAL	220,622	32,564	4,403	3,454	177,826	91,638	48,232	372,470	103,460	1,054,669
Famine Relief and Insurance—										
Famine Relief	...	...	...	...	...	...	37	...	...	37
Construction of Protective Railways	...	...	...	...	250,000	...	...	339,000	...	589,000
Construction of Protective Irrigation Works	...	...	...	...	8,200	52,801	11,964	34,320	79,522	186,807
Reduction of Debt	683,498	...	...	...	...	...	...	...	...	683,498
TOTAL	683,498	...	...	...	258,200	52,801	12,001	373,320	79,522	1,459,342
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	500,000	...	...	500,000
Railway Revenue Account—										
State Railways: Working Expenses	2,802,679	60,859	...	...	353,350	...	845,651	...	149,982	4,212,521
Interest on Debt	1,800,820	...	...	...	...	...	...	...	...	1,800,820
Annuities in purchase of Railways	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	289	289
Guaranteed Companies: Surplus Profits, Land and Supervision	410,651	50	...	...	1,741	20,620	8,604	24,911	10,105	476,682
Interest	49,767	...	...	...	...	...	...	...	...	49,767
Subsidized Companies:— Land, &c.	...	...	...	...	10,072	17,204	...	...	...	27,276
Miscellaneous Railway Expenditure	39,887	...	87	22,814	21,685	...	6,762	...	...	91,235
TOTAL	5,103,804	60,909	87	22,814	386,848	37,824	861,017	24,911	160,376	6,658,590
Irrigation—										
Major Works: Working Expenses	...	...	...	...	...	208	124,288	112,662	28,856	266,014
Interest on Debt	486,558	...	...	...	...	...	...	...	...	486,558
Minor Works and Navigation	7,312	...	...	...	54,155	621	51,539	241,726	157,118	512,471
TOTAL	493,870	...	...	...	54,155	829	175,827	354,388	185,974	1,265,043
Buildings and Roads—										
Military Works	636,578	14,714	47,672	16,789	2,370	7,940	18,284	44,501	171,567	966,415
Civil Works	147,028	3,310	61	2,735	104,970	19,414	54,451	6,586	11,897	350,452
TOTAL	783,606	18,024	47,733	19,524	107,340	27,354	72,735	51,087	183,464	1,310,867
Army Services—										
Army: Effective	8,654,985	...	...	...	...	...	...	3,066,417	2,692,888	14,414,290
,, Non-Effective	386,304	...	...	...	...	...	...	296,662	149,832	832 798
TOTAL	9,041,289	...	...	...	...	...	...	3,363,079	2,842,720	15,247,088
TOTAL, IMPERIAL EXPENDITURE £	20,431,263	218,608	264,209	120,174	4,621,024	565,376	2,066,906	5,155,458	4,351,615	37,794,633

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Principal Heads of Revenue—										
Land Revenue	...	292,670	463,796	269,524	1,296,030	1,429,724	935,913	1,421,644	2,902,735	9,011,436
Opium	...	...	...	...	...	...	...	...	...	..
Salt	...	...	6,366	...	10,147	...	...	9,129	1,732	27,374
Stamps	...	68,512	46,878	39,136	662,903	310,899	166,954	294,975	221,530	1,811,787
Excise	...	126,145	104,352	108,817	479,235	267,946	65,492	441,496	450,256	2,043,739
Provincial Rates	...	16,892	...	9	387,117	165,863	62,822	...	5,585	638,288
Customs	...	...	166,746	...	5,118	...	...	2,260	5,228	179,352
Assessed Taxes	...	11,604	...	...	76,680	59,663	18,997	21,673	62,818	251,435
Forest	...	51,845	98,693	9,832	29,871	73,074	42,521	110,865	168,314	594,015
Registration	...	3,626	1,212	1,733	54,693	17,503	8,931	46,318	19,293	153,309
Tributes from Native States	...	...	..	...	...	...	...	...	...	...
TOTAL	...	571,294	888,043	429,051	3,001,794	2,324,672	1,301,630	2,357,360	3,836,891	14,710,735
Interest	...	236	...	56	7,334	1,680	740	234	5,373	15,653
Post Office, Telegraph, and Mint—										
Post Office	...	...	...	...	...	...	2,826	...	160	2,986
Telegraph	...	...	...	...	5	...	...	...	369	374
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	5	...	2,826	...	529	3,360
Receipts by Civil Departments—										
Law and Justice	...	45,032	45,149	14,220	152,763	97,354	62,282	53,930	51,962	522,692
Police	...	6,927	1,292	11,836	69,063	36,707	68,048	30,703	73,018	297,594
Marine	...	...	22,819	325	85,100	...	...	402	5,574	114,220
Education	...	14,342	4,683	3,848	52,431	8,230	8,050	17,709	27,778	136,471
Medical	...	512	853	427	14,627	590	3,953	11,297	6,437	38,396
Scientific and other Minor Departments	...	1,025	262	75	11,798	9,099	8,736	17,071	2,665	50,731
TOTAL	...	67,838	74,458	30,431	385,782	154,980	151,069	131,112	167,434	1,160,104
Miscellaneous—										
Receipts in aid of Superannuation, &c.	...	637	662	495	5,265	1,384	4,476	2,336	14,797	30,052
Stationery and Printing	...	1,855	424	259	19,397	4,040	5,963	10,376	6,255	48,569
Miscellaneous	...	2,752	2,305	2,981	60,755	19,983	17,216	8,569	13,994	128,555
TOTAL	...	5,244	3,391	3,735	85,417	25,407	27,655	21,281	35,046	207,176
Railways—										
State Railways (gross Earnings)	...	147,349	233,585	3,625	447,280	108,862	28,985	...	...	969,686
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	119	...	...	...	119
TOTAL	...	147,349	233,585	3,625	447,280	108,981	28,985	...	...	969,805
Irrigation—										
Major Works: Direct Receipts	...	...	...	...	158,493	438,378	...	...	...	596,871
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	3,820	...	103,204	12,726	3,826	5,898	...	129,474
TOTAL	...	...	3,820	...	261,697	451,104	3,826	5,898	...	726,345
Buildings and Roads—										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	7,345	4,715	732	74,637	107,153	58,701	12,788	127,166	393,237
TOTAL	...	7,345	4,715	732	74,637	107,153	58,701	12,788	127,166	393,237
Receipts by Military Department—										
Army: Effective	...	...	...	...	...	...	...	...	...	...
,, Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, PROVINCIAL REVENUE £	...	799,306	1,208,012	467,630	4,263,946	3,170,977	1,575,432	2,528,673	4,172,439	18,186,416

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1886.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay including Sindh.	TOTAL INDIA.
Direct Demands on the Revenues—	£	£	£	£	£	£	£	£	£	£
Refunds and Drawbacks	...	1,342	5,445	1,007	12,892	8,833	4,563	9,083	30,236	73,401
Assignments and Compensations	...	...	...	...	...	...	...	...	811,970	811,970
Charges in respect of Collection, *viz*—										
Land Revenue	...	79,288	117,269	76,975	336,730	745,824	200,266	447,881	687,443	2,691,676
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	280	...	1,813	...	...	...	89,920	92,013
Stamps	...	2,255	1,151	1,721	24,621	7,208	7,184	8,001	10,009	62,150
Excise	...	3,415	2,133	323	16,132	5,316	2,910	17,669	13,060	60,958
Provincial Rates	...	...	...	...	...	648	13,936	...	5,582	20,166
Customs	...	...	17,211	...	49,016	...	...	16,536	47,956	130,719
Assessed Taxes	...	14	...	...	4,378	316	56	333	995	6,092
Forest	...	22,235	57,337	10,550	18,518	48,590	33,769	93,074	91,477	375,550
Registration	...	2,029	695	953	30,068	9,653	4,952	29,047	14,998	92,395
TOTAL		110,578	201,521	91,529	494,168	826,388	267,636	621,624	1,803,646	4,417,090
Interest—										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Post Office, Telegraph, and Mint—										
Post Office	...	4,991	5,834	75	...	...	9,266	10,685	10,592	41,443
Telegraph	...	...	...	...	64	...	...	...	510	574
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	4,991	5,834	75	64	...	9,266	10,685	11,102	42,017
Salaries and Expenses of Civil Departments—										
General Administration	...	33,577	40,525	18,109	158,236	129,490	95,320	106,700	127,588	709,545
Law and Justice	...	118,859	178,582	60,929	973,943	524,570	348,641	470,251	509,196	3,184,971
Police	...	132,778	201,293	93,549	478,758	387,896	311,904	377,973	492,002	2,476,153
Marine (including River Navigation)	...	...	27,118	7,344	82,907	...	...	2,278	6,136	125,783
Education	...	43,773	36,978	16,662	329,453	35,523	69,657	129,862	133,181	795,089
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	26,712	20,649	13,346	143,901	65,886	52,752	118,672	127,827	569,745
Political	...	...	18	...	...	...	...	...	...	18
Scientific and other Minor Departments	...	6,844	7,450	2,561	35,423	29,240	9,835	37,724	25,988	155,065
TOTAL	...	362,543	512,613	212,500	2,202,621	1,172,605	888,109	1,243,460	1,421,918	8,016,369
Miscellaneous Civil Charges—										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	14,549	17,332	5,739	123,927	132,027	61,300	95,226	122,844	572,944
Stationery and Printing	...	14,176	17,289	5,990	111,392	55,540	40,805	76,356	58,119	379,667
Miscellaneous	...	4,800	2,223	1,635	45,173	15,811	6,047	25,266	37,411	138,366
TOTAL	...	33,525	36,844	13,364	280,492	203,378	108,152	196,848	218,374	1,090,977
Famine Relief and Insurance –										
Famine Relief	...	...	...	...	12,384	...	...	27,814	460	40,658
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
Reduction of Debt	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	12,384	...	...	27,814	460	40,658
Construction of Railways (Charged against Revenue, in addition to that under Famine Insurance)	...	...	...	30,179	2,158	99,718	...	...	...	132,055
Railway Revenue Account—										
State Railways: Working Expenses	...	94,705	174,769	4,229	303,926	87,771	24,171	...	...	689,571
Interest on Debt	...	41,221	111,973	...	190,731	17,310	19,820	...	...	381,055
Annuities in purchase of Railways	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies: Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	10,044	2,597	4,208	...	...	...	16,849
	...	...	—3	...	2,969	199	3	3,853	1,018	8,039
TOTAL	...	135,926	286,739	14,273	500,223	109,488	43,994	3,853	1,018	1,095,514
Irrigation—										
Major Works: Working Expenses	...	...	...	...	115,342	211,794	...	...	...	327,136
Interest on Debt	...	...	...	...	224,919	253,370	...	...	...	478,289
Minor Works and Navigation	...	...	36,856	...	106,295	20,821	3,410	62,202	...	229,584
TOTAL	...	...	36,856	...	446,556	485,985	3,410	62,202	...	1,035,009
Buildings and Roads—										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	128,707	130,109	47,523	278,472	303,498	251,620	211,104	357,272	1,708,305
TOTAL	...	128,707	130,109	47,523	278,472	303,498	251,620	211,104	357,272	1,708,305
Army Services—										
Army: Effective	...	...	...	...	...	...	...	...	...	...
„ Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Total	...	776,270	1,210,516	409,443	4,217,138	3,201,060	1,572,187	2,377,590	3,813,790	17,577,994
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	+22,080	...	+25,299	+26,777	...	+42,447	+146,692	+291,976	+375,211
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	...	...	...	—180,060	...	...	...	
TOTAL, PROVINCIAL EXPENDITURE £	...	798,350	1,210,516	434,742	4,243,915	3,021,000	1,614,634	2,524,282	4,105,766	17,953,205

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India* showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue—	£	£	£	£	£	£	£	£	£	£
Land Revenue	13	...	280	...	...	...	3,781	115,228	11,061	130,363
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	1,744	...	1,387	...	...	...	...	...	...	3,131
Provincial Rates	7,222	62,705	71,579	50,871	403,739	493,512	297,471	681,984	251,312	2,320,395
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	8,979	62,705	73,246	50,871	403,739	493,512	301,252	797,212	262,373	2,453,889
Interest	218	3	...	...	5,515	2,621	...	7,742	1,072	17,171
Post Office, Telegraph, and Mint—										
Post Office	...	...	7	...	1,244	...	...	...	...	1,251
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	7	...	1,244	...	...	...	...	1,251
Receipts by Civil Departments—										
Law and Justice	18	...	...	...	...	...	...	...	...	18
Police	539	13,115	2,441	...	...	...	...	...	991	17,086
Marine	...	...	172	...	...	...	...	...	...	172
Education	563	629	80	60	...	9,018	405	11,636	40,848	63,239
Medical	311	508	68	...	...	9,611	...	1,528	556	12,582
Scientific and other Minor Departments	169	285	3	5,108	2,922	43	5	...	499	9,034
TOTAL	1,600	14,537	2,764	5,168	2,922	18,672	410	13,164	42,894	102,131
Miscellaneous—										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	94	...	94
Stationery and Printing	...	...	...	...	...	...	...	...	...	...
Miscellaneous	8,030	6,377	8,325	1,574	15,863	15,488	15,168	51,870	12,026	134,721
TOTAL	8,030	6,377	8,325	1,574	15,863	15,488	15,168	51,964	12,026	134,815
Railways—										
State Railways (gross Earnings)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation—										
Major Works: Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	1,468	...	...	...	...	1,468
TOTAL	...	...	...	...	1,468	...	...	...	...	1,468
Buildings and Roads—										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,202	8,392	5,580	12,643	65	7,685	367	73,035	38,011	147,980
TOTAL	2,202	8,392	5,580	12,643	65	7,685	367	73,035	38,011	147,980
Receipts by Military Department—										
Army: Effective	...	...	...	...	...	...	...	...	...	...
,, Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE £	21,029	92,014	89,922	70,256	430,816	537,978	317,197	943,117	356,376	2,858,705

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1886.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues—	£	£	£	£	£	£	£	£	£	£
Refunds and Drawbacks	...	30	384	85	1,831	182	35	1,511	...	4,058
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*,—										
Land Revenue	...	30,149	...	...	...	...	94,407	319,826	37	444,419
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	785	...	...	...	...	...	...	...	...	785
Provincial Rates	...	...	3,655	520	20,675	...	2,041	...	...	26,891
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	785	30,179	4,039	605	22,506	182	96,483	321,337	37	476,153
Interest—										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	...	...	...	1,053	1,761	2,814
TOTAL	...	...	...	...	...	...	...	1,053	1,761	2,814
Post Office, Telegraph, and Mint—										
Post Office	73	...	6,334	2,901	33,030	19,048	4,712	...	...	66,098
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	73	...	6,334	2,901	33,030	19,048	4,712	...	...	66,098
Salaries and Expenses of Civil Departments—										
General Administration	2,604	3,034	1,453	...	13,631	9,641	10,411	10,645	...	51,419
Law and Justice	86	...	...	...	...	...	...	...	...	86
Police	1,939	4,548	32,499	...	...	241,379	...	...	1,064	281,429
Marine (including River Navigation)	...	...	1,418	...	...	...	...	...	...	1,418
Education	1,452	17,497	9,982	14,118	...	136,517	49,151	69,767	132,804	431,288
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	2,679	4,489	2,167	3,804	73	43,608	27,176	50,796	15,545	150,337
Political	116	...	...	...	...	...	...	...	...	116
Scientific and other Minor Departments	565	886	651	3,611	2,836	2,263	10,579	...	11,860	33,251
TOTAL	9,441	30,454	48,170	21,533	16,540	433,408	97,317	131,208	161,273	949,344
Miscellaneous Civil Charges—										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	137	79	80	...	34	259	161	763	3	1,516
Stationery and Printing	...	108	...	...	3,126	...	395	...	1,072	4,701
Miscellaneous	977	919	3,353	4,788	3,388	574	2,960	50,301	9,156	76,416
TOTAL	1,114	1,106	3,433	4,788	6,548	833	3,516	51,064	10,231	82,633
Famine Relief and Insurance—										
Famine Relief	...	...	...	...	...	...	...	...	...	...
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
Reduction of Debt	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Construction of Railways (Charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account—										
State Railways: Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Annuities in purchase of Railways	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Company	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies: Surplus Profits, Land and Provision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation—										
Major Works: Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	3,091	...	14	...	...	...	...	3,105
TOTAL	...	...	3,091	...	14	...	...	...	...	3,105
Buildings and Roads—										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	6,481	20,170	34,286	73,753	336,314	249,849	83,313	376,764	182,167	1,363,097
TOTAL	6,481	20,170	34,286	73,753	336,314	249,849	83,313	376,764	182,167	1,363,097
Army Services—										
Army: Effective	...	...	...	...	...	...	...	...	...	...
„ Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Total	17,894	81,909	99,353	103,580	414,952	703,320	285,341	881,426	355,469	2,943,244
Add—Portion of Local Revenue not spent in the year	+3,135	+11,061	...	...	+35,895	...	...	+66,082	+67,580	+148,671
Deduct—Portion of Local Expenditure defrayed from Local Balances	...	..	—11,935	—436	...	—15,365	—7,346	...	...	
TOTAL, LOCAL EXPENDITURE . £	21,029	92,970	87,418	103,144	450,847	687,955	277,995	947,508	423,049	3,091,915

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

[£1 is recorded for every 10 rupees, in respect of

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Revenue	2	5	74,123,574	259,074	74,382,648
Exchange added to Revenue	2	5	81,549	...	81,549
Extraordinary Receipts	1	2	4,196,399	...	4,196,399
TOTAL			78,401,522	259,074	78,660,596
Permanent Debt incurred—	77	192			
Sterling Debt.					
India 3½ p. c. Stock			...	1,086,045	
India 3 p. c. Stock			...	2,984,986	
Rupee Debt.					
4. p. c. Rupee Loan			12	...	
Stock Notes			12,307	...	
TOTAL			2,319	(a)4,071,031	4,073,350
NET			...	...	3,584,979
Unfunded Debt—					
Temporary Loans	78	194	...	1,000,000	
Treasury Notes	80	195	136,229	...	
Deposits of Service Funds	81	195	626,701	...	
Savings Bank Deposits	82	196	3,792,745	...	
TOTAL			4,555,675	1,000,000	5,555,675
NET			...	...	0
Deposits and Advances—					
Balances of Provincial Allotments	69	172	731,242	...	
Commission for the Reduction of Debt	49A	102	683,498	...	
Excluded Local Funds	83	197	829,812	...	
Political and Railway Funds	84	197	56,997	...	
Departmental and Judicial Deposits	85	198	16,119,439	...	
Advances	*Vide* App. A.	222	12,249,963	3,795	
Suspense Accounts		225	136,031	...	
Exchange on Remittance Accounts		226	1,585,806	...	
Miscellaneous		227	40,588	250,285	
TOTAL			32,433,376	254,080	32,687,456
NET			...	...	3,392,767
Loans to Municipalities, Native States, &c.	86	204	307,413	...	307,413
NET			...	...	102,720
Capital Receipts from Railway Companies—					
On account of Subscribed Capital	87	212	1,675	7,327,007	
Repayments	87	212	1,865,766	19,406	
TOTAL			1,867,441	7,346,413	9,213,854
NET			...	...	4,150,924
Remittances—					
Inland Money Orders		230	9,312,382	...	
Other Local Remittances		230	59,591	...	
Other Departmental Accounts		228	1,082,012	...	
Net Receipts by Civil Treasuries from:—					
Post Office		228	927,652	...	
Guaranteed Railways		228	4,600,937	...	
Net Receipts from Civil Treasuries by:—					
Telegraph		228	50,914	...	
Marine		228	429,318	...	
Military		228	13,589,210	...	
Public Works	*Vide* Appendix A.	228	5,597,820	...	
Remittance Account between England and India	88	214	1,848,840	1,070,194	
TOTAL			37,498,676	1,070,194	38,568,870
NET			...	...	410,512
Secretary of State's Bills drawn	89	216	...	10,292,692	10,292,692
Total Receipts			155,066,422	24,293,484	179,359,906
Opening Balance	90	217	12,540,532	2,249,378	14,789,910
GRAND TOTAL			167,606,954	26,542,862	194,149,816

(a) Includes 1,086,045*l.* in respect of the Redemption of Liabilities connected with the purchase of the East Indian and the Eastern Bengal Railways.

EXPENDITURE of the GOVERNMENT of *India*, in *India* and in *England*, for the Year March, 1886.

transactions *in India* including those of "Exchange."]

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure	3	9	58,315,871	14,014,733	72,330,604
Exchange charged as Expenditure	3	9	4,411,437	...	4,411,437
Add—Provincial Surpluses transferred to "Deposits"	3	9	731,242	...	731,242
Deduct—Provincial Deficits charged against "Deposits"	3	9	—207,360	...	—207,360
TOTAL			63,251,190	14,014,733	77,265,923
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works	3	9	2,916,968	1,793,769	
Capital charge involved in Redemption of Liabilities	3	9	...	1,086,045	
Exchange on Expenditure not charged to Revenue	3	9	564,627	...	
TOTAL			3,481,595	2,879,814	6,361,409
Permanent Debt discharged	77	192			
Sterling Debt.					
India 5 p. c. Stock			...	5,000	
India 4 p. c. Debentures			...	1,000	
India 4 p. c. Stock (besides £44,312, cancelled) (*b*)			...	...	
Eastern Bengal Railway Debentures			...	200	
Rupee Debt.					
5½ p. c. Loans			50	...	
5 p. c. Loans			164	...	
4½ p. c. Loans			40,000	...	
4 p. c. Loans (besides £150, cancelled) (*c*)			394,259	...	
Stock Notes			47,698	...	
TOTAL			482,171	6,200	488,371
NET			...	...	0
Unfunded Debt—					
Temporary Loans	78	194	...	1,000,000	
Special Loans	79	194	16,953	...	
Treasury Notes	80	195	2,970,141	...	
Deposits of Service Funds	81	195	1,423,197	30,712	
Savings Bank Deposits	82	196	3,398,631	...	
TOTAL			7,808,922	1,030,712	8,839,634
NET			...	...	3,283,959
Deposits and Advances—					
Balances of Provincial Allotments	69	172	207,360	...	
Commission for the Reduction of Debt	49A	102	150	...	
Excluded Local Funds	83	197	790,247	...	
Political and Railway Funds	84	197	145,093	...	
Departmental and Judicial Deposits	85	198	16,052,409	...	
Advances	*Vide* App. A.	222	11,744,659	7,453	
Suspense Accounts		225	73,140	...	
Miscellaneous		227	271,078	3,100	
TOTAL			29,284,136	10,553	29,294,689
NET			...	...	0
Loans to Municipalities, Native States, &c.	86	204	204,693	...	204,693
NET			...	...	0
Payments to Railway Companies on Capital Account(*d*)—					
For discharge of Debentures	87	212	...	285,500	
For Expenditure	87	212	2,868,054.	1,909,376	
TOTAL			2,868,054	2,194,876	5,062,930
NET			...	...	0
Remittances—					
Inland Money Orders	*Vide* Appendix A.	230	9,298,395	...	
Other Departmental Accounts		229	1,072,706	...	
Net Payments into Civil Treasuries by—					
Post Office		229	912,521	...	
Guaranteed Railways		229	4,600,937	...	
Net Issues from Civil Treasuries to—					
Telegraph		229	51,060	...	
Marine		229	434,108	...	
Military		229	13,632,496	...	
Public Works		229	5,600,561	...	
Remittance Account between England and India	88	214	876,185	1,679,389	
TOTAL			36,478,969	1,679,389	38,158,358
NET			...	...	0
Secretary of State's Bills paid	89.	216	10,992,746	...	10,992,746
Total Disbursements			154,852,476	21,816,277	176,668,753
Closing Balance	90	217	12,754,478	4,726,585	17,481,063
GRAND TOTAL £			167,606,954	26,542,862	194,149,816

(*b*) £41,541 cancelled by charge to E. I. Railway Sinking Fund, and £153, by charge to E. B. Railway Sinking Fund—the cost of purchase, £41,931, is included under Railway Revenue Account, Annuities in purchase of Railways, and £2,618 by charge to Discount Sinking Fund, the cost of purchase, 2,721*l.* is included under Interest on Debt.

(*c*) This amount was paid off by charge to Commission for the Reduction of Debt.

(*d*) This does not include advances to the E. I. Railway Company or advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajpootana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section A.—Revenue.

Revenue £52,442,325. Expenditure £9,805,278.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Revenue.	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	39,723,168	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . .	24	3,292,741	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	206,174
Assignments and Compensations.	12	Expenditure	26	...	...	1,396,537
Land Revenue . .	13A	Receipts	27	...	22,592,371	...
„ . .	13B	Expenditure	28	...	...	3,414,292
Opium . . .	14A	Receipts	30	...	8,942,515	...
„ . . .	14B	Store Account	30	...	...	...
„ . . .	14C	Expenditure	31	...	...	3,057,674
Salt . . .	15A	Receipts	31	...	6,345,128	...
„ . . .	15B	Expenditure	32	...	...	401,618
„ . . .	15C	Store Account	33	...	...	...
Stamps . . .	16	Receipts and Expenditure . . .	34	...	3,663,174	147,970
Excise . . .	17	Receipts and Expenditure . . .	35	...	4,152,136	124,372
Provincial Rates .	18	Receipts and Expenditure . . .	36	...	2,960,315	47,057
Customs . . .	19A	Receipts	37	...	1,199,976	...
„ . . .	19B	Expenditure	38	...	...	130,719
Assessed Taxes . .	20	Receipts and Expenditure . . .	39	...	503,034	12,471
Forest . . .	21	Receipts and Expenditure . . .	40	...	1,086,092	680,988
Registration . .	22	Receipts and Expenditure . . .	42	...	308,006	185,406
Tributes . .	23	Receipts	43	...	689,578	...
		TOTAL .		...	52,442,325	9,805,278

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1886.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	TOTAL.	Refunds and Assignments.	Net Amount.	Area.	Population.	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	£	£	£	£	£	£	£	£	£	£	£	*Sq. Miles*	*No.*	£	£
Burma . .	1,058,357	19,386	93,756	210,595	71,579	575,304	...	202,386	2,231,363	19,384	2,211,979	88,364	3,707,646	25,033	597
India, General .	113,255	...	39,600	62,769	8,854	...	106	11,829	236,413	477,384	(*a*)–*240,971*	...	...	...	...
Central Provinces	605,994	...	137,024	252,289	79,597	...	23,207	103,690	1,201,801	77,834	1,123,967	84,048	11,505,149	13,373	98
Assam . .	422,969	...	78,272	217,635	50,880	...	5	19,665	789,426	7,614	781,812	41,798	4,815,157	18,705	162
Bengal . .	3,856,175	...	1,325,806	958,469	790,556	...	153,385	59,743	7,144,434	149,159	6,995,275	189,034	68,829,920	37,005	102
North-Western Provinces and Oudh.	5,771,721	...	621,798	535,891	659,375	...	119,326	146,149	7,854,260	447,589	7,406,671	105,471	44,107,061	70,225	168
Punjab . .	2,169,881	...	333,907	130,984	360,293	...	37,999	85,042	3,118,106	192,648	2,925,458	98,461	18,786,107	29,712	156
Madras . .	4,901,742	...	589,950	882,992	681,984	...	43,368	119,865	7,219,901	561,657	6,658,244	138,318	30,839,181	48,137	216
Bombay . .	4,254,884	...	443,061	900,512	256,897	...	125,638	336,629	6,317,621	1,359,472	4,958,149	124,457	16,383,422	39,838	303
	23,154,978	19,386	3,663,174	4,152,136	2,960,315	575,304	503,034	1,084,998	36,113,325	3,292,741	32,820,584	869,951	198,973,643	37,727	165
Salt . .	...	6,325,742	...	...	...	...	...	...	6,325,742	26,694	6,299,048	...	...	...	...
Customs . .	...	...	...	...	..	624,672	...	...	624,672	21,136	603,536	...	...	...	...
TOTAL . £	23,154,978	6,345,128	3,663,174	4,152,136	2,960,315	1,199,976	503,034	1,084,998	43,063,739	3,340,571	39,723,168	869,951	198,973,643	45,661	199
Revenue per 1,000 Square Miles.	26,616	7,294	4,211	4,773	3,403	1,379	578	1,247	49,501	...	45,661	...	...	...	...
Revenue per 1,000 of Population.	116·4	31·9	18·4	20·9	14·9	6	2·5	5·4	216·4	...	199·6	...	...	...	...

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 11.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Refunds, Account No. 11, page 25 . . .	964	2,703	(*b*)16,342	1,815	27,321	18,537	9,974	23,885	55,577	157,118
Assignments & Compensations, Account No. 12, page 26.	310,928	12,437	...	3,152	6,287	6,340	19,210	117,316	920,867	1,396,537
Territorial & Political Pensions, Account No. 39, page 88.	165,233	32,142	3,042	2,647	100,598	87,501	44,105	100,629	87,839	623,736
Territorial & Political Pensions, paid in England .	...	...	...	...	(*c*)998	...	(*d*)21,064	...	...	22,062
Allowances to District and Village Officers, Account No. 13B, page 28	259	30,552	...	...	13,955	335,211	98,295	319,827	295,189	1,093,288
TOTAL . £	477,384	77,834	19,384	7,614	149,159	447,589	192,648	561,657	1,359,472	3,292,741

(*a*) Excess charge. (*b*) Includes 11,270*l.* on account of Refunds of Customs Duties, and 62*l.* Refunds of Salt Duties, in Burma.
(*c*) Amount paid to the Members of the Bengal Nizamut family. (*d*) Amount paid to His Highness Maharajah Dhuleep Singh.

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1886.

The figures of this Account include only Refunds under the principal heads of Revenue. Refunds of Departmental and other Receipts, formerly charged under this head, are since 1881-82, charged against the Departmental head of Expenditure.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Land Revenue	578	157	282	1,069	4,301	1,561	4,692	12,224	22,908	47,772
Stamps	342	1,845	842	508	13,390	10,419	3,015	7,836	7,252	45,449
Excise	42	74	2,524	103	1,130	362	33	741	21,090	26,099
Provincial Rates	...	31	383	85	3,323	183	85	1,510	...	5,600
Assessed Taxes	...	522	...	...	5,174	5,741	2,140	851	3,335	17,763
Forest	2	74	420	50	3	271	9	723	992	2,544
TOTAL (a) £	964	2,703	4,451	1,815	27,321	18,537	9,974	23,885	55,577	145,227
Opium	...	...	...	...	216	...	...	...	...	216
Salt	152	...	621	...	18,579	...	...	110	7,853	27,315
Customs	...	...	11,270	...	10,628	...	...	1,018	9,490	32,406
Registration	7	12	1	6	317	11	8	250	395	1,007
Tributes from Native States	...	3	...	...	...	...	...	...	...	3
TOTAL REFUNDS AND DRAWBACKS £	1,123	2,718	16,343	1,821	57,061	18,548	9,982	25,263	73,315	206,174

(a) For comparison with figures given in Account No. 10A, page 24. As regards Burma see note (b), page 24.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1886.

The head formerly called "Allowances and Assignments under Treaties and Engagements" is, since 1881-82, divided into two parts, the first being called "Assignments and Compensations," and the second "Territorial and Political Pensions."

	£	£
INDIA, GENERAL.		
Assignments and Compensations.		
Kesha Rao Patan (Compensation payable to Holkar)	2,948	
Compensation to the Khan of Khelat	4,500	
Compensation to Maharaja of Kissengurh for loss of transit duties on Rajputana Railway	2,000	
Compensation to Sirohi Durbar for loss of transit duties, &c.	1,000	
Salt Compensation to Joudpore State	96,140	
Salt Compensation to Jeypore „	68,831	
Salt Compensation to Kishenghur „	2,500	
Salt Compensation to Gwalior „	31,250	
Salt Compensation to Bhurtpore „	15,050	
Salt Compensation to Ulwar „	12,500	
Salt Compensation to Bhawalpore „	8,000	
Salt Compensation to Dholepore „	6,000	
Salt Compensation to Meywar „	20,415	
Salt Compensation to Kotah „	1,917	
Salt Compensation to Indore Durbar	6,188	
Salt Compensation to various Petty States, &c.	9,443	
Payment to the Joudpore and Jeypore States under the Sambhur Lake Treaty	20,901	
Miscellaneous	1,345	
		310,928
CENTRAL PROVINCES.		
Assignments and Compensations.		
Compensation to Baba Bulwant Rao	1,000	
Compensation not exceeding 5,000 rupees per annum	1,918	
Miscellaneous	9,519	
		12,437
ASSAM.		
Assignments and Compensations.		
Compensations	1,610	
Miscellaneous	1,542	
		3,152
BENGAL.		
Assignments and Compensations.		
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Opium.		
Compensation payable under Convention with the French Government	300	
Sayer.		
Compensations for sundry duties abolished	3,987	
		6,287
NORTH-WESTERN PROVINCES AND OUDH.		
Assignments and Compensations.		
Pensions granted on the Resumption of Maafee Tenures under 5,000 rupees per annum	2,897	
Sayer Compensation.		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	1,033	
		6,340
PUNJAB.		
Assignments and Compensations.		
Pensions not exceeding 5,000 rupees per annum granted on the resumption of Maafee Tenures	15,295	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished	3,915	
		19,210
MADRAS.		
Assignments and Compensations.		
Pagoda and Mosque Allowances, and Compensations in lieu of resumed Lands, Offices and Privileges	43,045	
Salt Compensation payable under Convention with the French Government	44,072	
Allowances to Zemindars, Jageerdars, Enamdars, &c.	29,431	
Miscellaneous	768	
		117,316
BOMBAY.		
Assignments and Compensations.		
Dewasthan (*a*) and Wurshasun (*b*) Allowances	146,328	
Enamdars and Surrunjamdars	631,026	
Subsidy to the Goa Government	93,504	
Sayer and Miscellaneous Compensations	49,949	
Commutation of fractional parts of Enams	60	
		920,867
TOTAL, ASSIGNMENTS AND COMPENSATIONS . £		1,396,537

(*a*) Compensation for temple lands resumed. (*b*) Compensation for miscellaneous lands resumed.

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1886.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Rent of resumed Police Service Lands and Service Commutations.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Upper Burma Receipts.	TOTAL.	Shown in Account No. 2 under: Principal Heads of Revenue against Land Revenue.	Shown in Account No. 2 under: Irrigation against Portion of Land Revenue due to Irrigation (*see* page 120).
	£	£	£	£	£	£	£	£	£	£	£
India, General	99,559	34	...	152	1,260	...	12,250	...	113,255	113,255	...
Central Provinces	602,898	...	...	...	...	...	3,096	...	605,994	605,994	...
Burma	656,834	...	...	...	315,526	...	78,076	7,921	1,058,357	1,058,357	...
Assam	384,824	...	...	2,715	...	...	35,430	...	422,969	422,969	...
Bengal	3,773,773	1,646	7,348	1,288	2,280	38,540	31,300	...	3,856,175	3,856,175	...
North-Western Provinces and Oudh	5,718,902	1,496	...	...	...	...	51,323	...	5,771,721	5,684,484	87,237
Punjab	2,087,029	294	18,675	952	...	...	62,931	...	2,169,881	2,128,840	41,041
Madras	4,656,908	866	...	2,505	...	...	241,463	...	4,901,742	4,521,222	380,520
Bombay	3,322,091	...	810,927	1,556	...	...	120,310	...	4,254,884	4,201,075	53,809
TOTAL LAND REVENUE RECEIPTS £	21,302,818	4,336	836,950	9,168	319,066	38,540	636,179	7,921	23,154,978	22,592,371	562,607

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:	£	£	£	£	£	£	£	£	£	£
Part* of Salaries of Collectors and Deputy Commissioners	1,484	15,647	16,468	9,055	44,644	53,743	35,296	45,513	28,825	250,675
Part* of Salaries of Deputy and Assistant Collectors, Assistant and Extra Assistant Commissioners	4,229	9,343	26,606	11,478	88,722	82,933	60,584	55,661	39,725	379,281
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	134	134
Compensation pay of ditto ditto	...	...	...	...	...	1,196	...	...	...	1,196
Office Establishment	5,252	10,904	17,519	15,841	56,637	64,996	24,238	57,960	54,416	307,763
District Establishment, including Tehsildar's and Sub-divisional Establishment	9,820	27,736	3,635	4,338	37,031	123,761	34,615	122,738	111,951	475,625
Temporary Establishment	...	234	105	...	606	3,521	1,691	1,026	4,688	11,871
Travelling Allowances, Purchase and Carriage of Tents	731	1,366	4,229	1,473	12,078	7,641	3,632	23,650	27,786	82,586
Law Charges	13	...	68	98	4,458	577	...	2,267	323	7,804
Service Postage and Telegrams	608	1,073	631	671	3,780	5,413	5,649	11,816	11,376	41,017
Rents, Rates, and Taxes	27	95	638	100	1,507	219	223	1,590	320	4,719
Petty Construction and Repairs	230	67	124	27	1,992	68	...	...	2,528	5,036
Other Contingent Charges	1,501	2,080	2,982	1,735	18,245	10,933	6,694	18,358	13,678	76,206
TOTAL, DISTRICT ADMINISTRATION	23,895	68,545	73,005	44,816	269,700	355,001	172,622	340,579	295,750	1,643,913
UPPER BURMA CHARGES	...	...	580	...	...	...	...	...	...	580
LAND SETTLEMENT CHARGES:										
Salaries of Officers	2,127	4,440	9,403	980	1,891	13,232	13,240	8,454	8,434	62,201
Office Establishment	874	274	1,770	...	2,318	5,004	7,032	5,308	2,946	25,526
Field Establishment (partly temporary)	...	1,682	8,864	1,694	1,906	28,923	22,077	8,733	12,814	86,693
Travelling Allowances	73	681	1,623	282	411	1,632	2,339	1,493	2,123	10,657
Service Postage and Telegrams	...	17	229	15	22	118	698	129	122	1,350
Other Contingent Charges	192	2,735	2,538	1,184	789	9,527	3,270	650	1,302	22,187
TOTAL, LAND SETTLEMENT	3,266	9,829	24,427	4,155	7,337	58,436	48,656	24,767	27,741	208,614

REVENUE SURVEY:											
Portion of the charge of the Survey of India, transferred from Acconnt No. 38B:											
Controlling Staff	6,439	...	...	...	...	...	...	...	...	6,439	
Correspondence and Drawing	4,732	...	...	...	...	...	...	...	...	4,732	
Survey Charges	...	11,172	31,751	11,007	7,814	32,365	1,601	...	...	95,710	
Cadastral Maps	...	13	3,124	788	1,601	2,481	...	...	...	8,007	
Local Survey Charges:											
Controlling Staff	...	...	...	...	...	...	...	12,771	3,897	16,668	
Salaries of Officers	...	...	...	...	1,881	...	...	26,120	26,363	54,364	
Establishment	429	...	...	...	1,973	...	...	28,359	26,018	56,779	
Travelling Allowances	4	...	...	...	362	...	...	3,908	6,634	10,908	
Service Postage and Telegrams	...	...	...	...	18	...	...	316	832	1,166	
Contingent Charges	50	...	...	74	1,256	...	...	2,830	4,370	8,580	
Advances repayable by "parcha fees"	...	...	...	...	...	...	3,603	...	...	3,603	
TOTAL, REVENUE SURVEY	11,654	11,185	34,875	11,869	14,905	34,846	5,204	74,304	68,114	266,956	
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:											
Management of Government Estates	...	...	...	...	28,080	24,481	...	...	...	52,561	
„ of Grazing Lands	...	...	...	...	...	...	1,535	...	...	1,535	
Commission on Land Revenue Collections	..	...	41,233	28,682	...	114	...	...	...	70,029	
„ on Capitation Tax	...	...	27,678	...	...	...	...	...	...	27,678	
„ on Fishery Collections	...	...	833	...	...	...	...	2,183	12	3,028	
Charges on account of Encumbered Estates	...	...	...	...	...	3,427	...	...	...	3,427	
Service of Processes against defaulters	...	...	1,330	3,984	17,714	3,642	...	4,648	674	31,992	
Inam Commissioner, Madras	...	...	...	...	...	...	...	1,399	...	1,399	
Allowances to District and Village Officers	259	30,552	...	...	...	317,642	98,295	319,827	295,189	1,061,764	
Malikana or proprietary allowance to ousted Zemindars	...	..	...	...	13,955	17,569	...	...	...	31,524	
Expenditure against Quetta Assigned Revenues	8,855	...	...	...	...	...	...	...	...	8,855	
TOTAL, DIRECT CHARGES OF COLLECTION	9,114	30,552	71,074	32,666	59,749	366,875	99,830	328,057	295,875	1,293,792	
TOTAL CHARGES IN INDIA £	47,929	120,111	203,961	93,506	351,691	815,158	326,312	767,707	687,480	3,413,855	

	£	
CHARGES IN ENGLAND:		
Law Charges in connection with Appeals from India	206	
Stores for India: for use in the Revenue Survey, &c.	126	
		332
EXCHANGE ON CHARGES IN ENGLAND		105
TOTAL CHARGES AGAINST "LAND REVENUE" £		3,414,292

*The remaining part is charged under "Law and Justice."

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1886.

	£	£
BENGAL.		
Proceeds of 50,994 chests sold by auction in Calcutta for export, being at the average rate of ₹1,234-10-6 per chest	6,296,014	
Miscellaneous Receipts of Opium Department	6,545	
Value of 6,661 maunds and 20 seers of opium, at the rate of ₹7-4 per seer, amounting to 193,183*l.*, issued to Excise Department in the following Provinces, to be retailed for consumption in India under Revenue Regulations:		
Bengal (£ 53,844)	53,844	
	6,356,403	
India, General (185)		
Central Provinces (21,933)		
Burma (27,631)	134,216	
Assam (41,946)		
North-Western Provinces and Oudh (42,521)		
(*a*) 188,060		
TOTAL, BENGAL OPIUM ... £		6,490,619
BOMBAY.		
Duty realised on 37,677 chests of Malwa Opium, at ₹650 per chest	2,449,005	
Confiscations and Miscellaneous Receipts	2,891	
TOTAL, BOMBAY OPIUM . £		2,451,896
TOTAL, OPIUM REVENUE . £		8,942,515

(*a*) The difference between the Sale Proceeds (188,060*l.*) and the Value of Excise Opium issued (193,183*l.*) represents the value of the unsold Opium by which the Stock remaining in the hands of Collectors at the end of the Year was increased.

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1885	55,506	94,534	1,978	2,967
In Store at Factories on above date	284	483	621	932
	55,790	95,017	2,599	3,899
Produce of Season 1884-85	64,931	110,585	5,144	7,716
TOTAL	120,721	205,602	7,743	11,615
Sold by Auction from 1st April 1885 to 31st March 1886	50,994	86,849	...	...
Issued to Excise Department	...	...	4,441	6,661
Issued to Medical Department	...	...	7	11
Wastage, Loss, &c., by damage	6	10	...	...
TOTAL EXPENDED	51,000	86,859	4,448	6,672
Balance in Store in Calcutta on 31st March 1886	68,774	117,130	2,055	3,083
Balance in Factories " " "	947	1,613	1,240	1,860
BALANCE IN STORE ON 31st MARCH 1886	69,721	118,743	3,295	4,943

No. 14 C.—ACCOUNT of CHARGES in connection with OPIUM.

	£	£	£
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency	...	51,832	
Establishment and Contingent Charges of Benares Agency	...	78,160	
Charges in Calcutta	...	2,555	
Cultivation and Manufacturing Charges for Opium of Season 1883-84 and previous years	2,189,390		
Cultivation and Manufacturing Charges for Opium of Season 1884-85	725,492		
		2,914,882	
TOTAL, BENGAL	£	3,047,429	
CHARGES FOR BENGAL OPIUM IN OTHER PROVINCES:			
IN INDIA.			
Establishment and Contingent charges of the Agency at Indore		1,317	
TOTAL CHARGES	£	3,048,746	
CHARGES IN ENGLAND:			
Stores for India: for the Behar Opium Agency, &c.		4,710	
EXCHANGE ON CHARGES IN ENGLAND		1,483	
TOTAL CHARGES FOR BENGAL OPIUM	£		3,054,939
CHARGES FOR COLLECTION OF OPIUM REVENUE IN BOMBAY.			
Salaries (*a*)		60	
Payments to officers of other Provinces		190	
Establishment		897	
Contingent Charges		1,588	
TOTAL, BOMBAY	£		2,735
TOTAL CHARGES UNDER OPIUM	£		3,057,674

(*a*) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which is all taken under the head "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15 A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1886.

	Sales of Government Salt.	Excise on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Duty levied by the Inland Customs Department on Salt crossing the Customs Lines, &c.	Miscellaneous Receipts.	TOTAL.
	£	£	£	£	£	£	£
India, General	113,453	9,981	...	...	953,746	28,785	1,105,965
Central Provinces	30,375	...	...	...	...	...	30,375
Burma	...	3,472	15,914	...	...	...	19,386
Bengal	...	96,214	1,494,921	308,594	92	10,147	1,909,968
Madras	937,037	501,829	230	...	2	9,129	1,448,227
Bombay	77,788	1,749,551	517	625	994	1,732	1,831,207
TOTAL, SALT REVENUE £	1,158,653	2,361,047	1,511,582	309,219	954,834	49,793	6,345,128

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the Year ended 31st March 1886.

	£	£	£
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES—			
Salary of Commissioner	2,670		
Salaries of Deputy and Assistant Commissioners, &c.	8,134		
Office Establishment	5,465		
Preventive Establishment	58,237		
Commission on Salt Tax Collections	3,281		
Rewards	169		
Compensations	159		
Conveyance of Tents and Records	380		
House and Office-Rent	385		
Petty Construction and Repairs	2,442		
Service Postage Stamps	854		
Travelling Allowances	4,202		
Miscellaneous Contingencies	7,119		
Manufacture and Excavation of Salt—		93,497	
Sambhar	6,719		
Didwana	1,046		
Pachbudra	3,627		
Phalodi	133		
Punjab Mines	5,014		
		16,539	
		110,036	
CARRIAGE AND FREIGHT		12,007	
			122,043
BURMA.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES—			
Commission on Salt Tax Collections		280	
			280
BENGAL.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES—			
Deputy and Assistant Commissioners: Salaries, Establishment and Contingencies		625	
Pay of Intendants, Clerks, Servants, &c.		1,245	
Rewards		26	
Service Postage Stamps		21	
Petty Construction and Repairs		170	
Miscellaneous Contingencies		351	
		2,438	
PREVENTIVE ESTABLISHMENT		1,236	
			3,674
MADRAS.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES—			
Salary of Commissioner	3,751		
Salaries of Deputy and Assistant Commissioners	9,716		
Office Establishments, including Inspectors and Assistant and Sub-Inspectors	84,721		
Rewards	2,265		
Purchase, Repair and Carriage of Tents	1,357		
Travelling Allowances	4,957		
Service Postage Stamps	1,004		
Rents, Rates and Taxes	818		
Cost of Europe Stores	859		
Cost, Freight, &c., of Spirits	17,783		
Conveying Salt to French Government and Fish-curing Yards	2,953		
Freight and other Charges for export and import of Salt	1,581		
Miscellaneous Contingencies	3,635		
		135,400	
SALT PURCHASE AND FREIGHT		19,358	
PETTY CONSTRUCTION AND REPAIRS		7,504	
		162,262	
DEDUCT—Amount chargeable to Excise		36,063	
			126,199
Carried forward			252,196

No. 15 B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1886—*continued.*

	£	£
Brought forward	...	252,196

BOMBAY.

	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.	TOTAL.		
SALARIES, ESTABLISHMENT AND CONTINGENCIES—	£	£	£	£			
Commissioner's Staff and Contingencies	2,049	...	...	...	2,049		
Salaries of Collector, Deputy and Assistant Collectors	4,007	1,976	1,959	943	8,885		
Superintendent and Petty Officers	...	1,260	2,622	645	4,527		
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	4,239	5,444	28,317	1,491	39,491		
Preventive Establishment	...	769	2,419	3,965	7,153		
Commission on Salt Tax Collections	...	1,850	...	...	1,850		
Rewards	4	145	45	...	194		
Travelling Allowances	653	567	1,497	298	3,015		
Service Postage Stamps	119	50	124	27	320		
Rents, Rates and Taxes	4	18	39	35	96		
Petty Construction and Repairs	96	220	671	142	1,129		
Office Expenses and Miscellaneous Contingent Charges	952	486	2,031	210	3,679		
	12,123	12,785	39,724	7,756	72,388		
Administration of Salt Revenue in Portuguese India					10,834		
						83,222	
SALT PURCHASE AND FREIGHT						44,393	
PREVENTIVE ESTABLISHMENT						19,543	
							147,158
TOTAL CHARGES IN INDIA						£	399,354
CHARGES IN ENGLAND :— Stores for India: Weighing Machines, &c., for the Salt Department, Madras							1,722
EXCHANGE ON CHARGES IN ENGLAND							542
TOTAL CHARGES UNDER SALT						£	401,618

No. 15 C.—ACCOUNT of SALT STORE for the Year ended 31st March 1886.

	INDIA.	PUNJAB.	MADRAS.
	Quantity.	Quantity.	Quantity.
	(a) *Mds.*	*Mds.*	*Mds.*
Salt in Store on 1st April 1885	2,643,148	2,042,944	4,986,702
Manufactured, excavated or purchased during the Year	1,790,338	1,825,668	1,638,392
	4,433,486	3,868,612	6,625,094
Removed by Purchasers during the Year	1,752,066	2,159,627	3,300,893
Wastage, &c., written off	584,462	...	285,886
	2,336,528	2,159,627	3,586,779
Balance in Store on 31st March 1886	2,096,958	1,708,985	3,038,315

(a) Differs from last year's closing balance by 1 owing to the omission of fractions of a maund.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	£	£	£	£	£	£	£	£	£	£
Sale of Court Fee Stamps	21,351	94,698	60,549	55,874	968,278	471,142	226,700	366,992	244,320	2,509,904
Sale of Commercial and other Stamps	18,040	41,907	32,320	21,998	337,464	147,338	104,703	214,751	162,374	1,080,895
Fines and Penalties	141	292	619	257	2,947	1,829	1,085	4,576	1,133	12,879
Miscellaneous	68	127	268	143	17,117	1,489	1,419	3,631	35,234	59,496
TOTAL, STAMP REVENUE £	39,600	137,024	93,756	78,272	1,325,806	621,798	333,907	589,950	443,061	3,663,174
Deduct—Refunds	342	1,845	842	508	13,390	10,419	3,015	7,836	7,252	45,449
NET REVENUE from STAMPS £	39,258	135,179	92,914	77,764	1,312,416	611,379	330,892	582,114	435,809	3,617,725
CHARGES FOR COLLECTION.										
Salary of the Superintendent or other Officers	...	...	...	...	1,775	1,118	813	1,100	1,766	6,572
Establishment of Superintendent or other Officers	...	...	...	310	4,149	526	313	1,339	2,771	9,408
Contingent Expenses, Packing Charges, &c.	...	...	...	24	1,838	143	1,170	448	735	4,358
Charges for the sale of Stamps, *viz.*—										
Clerks and Servants	85	...	168	....	94	1,085	29	439	1,106	3,006
Commission to Vendors	...	251	442	...	...	3,351	...	...	4,448	8,492
Discount on sale of Court Fee Stamps	345	...	219	858	13,575	...	3,313	3,851	3,158	25,319
Discount on sale of General Stamps	811	1,399	832	663	7,820	278	4,048	8,497	447	24,795
Contingencies and Miscellaneous	115	125	40	...	438	654	...	328	497	2,197
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—41,509	2,735	601	1,587	19,554	7,260	4,683	...	5,089	...
TOTAL CHARGES in INDIA £	—40,153	4,510	2,302	3,442	49,243	14,415	14,369	16,002	20,017	84,147
				(*a*) 48,128						
CHARGES IN ENGLAND:										
Stores for India				(*b*) 33,637				7,873	7,033	48,543
				£ 81,765				23,875	27,050	132,690
EXCHANGE ON CHARGES IN ENGLAND								...	...	15,280
TOTAL CHARGES for COLLECTION of STAMP REVENUE £										147,970

(*a*) Total Charges in India for the Bengal Presidency.
(*b*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.										
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—	£	£	£	£	£	£	£	£	£	£
License Fees and Farmers' Rents	14,488	76,472	55,790	23,887	582,305	186,152	40,645	(a) 671,713	273,457	1,924,909
Distillery Fees	4,277	56,375	7,402	415	3,206	254	542	155	9,009	81,635
Still-head Duty	34,427	25,867	8,399	3,198	108,545	218,273	38,520	133,112	461,198	1,031,539
Duties levied on Drugs	6,766	(b) 50,610	44,157	22,898	110,255	79,589	16,127	4,432	33,517	368,351
TOTAL	59,958	209,324	115,748	50,398	804,311	484,268	95,834	809,412	777,181	3,406,434
Duty on Opium consumed in India	2,383	42,671	92,595	167,204	153,511	51,319	32,125	71,558	105,430	718,796
Acreage on Land cultivated with the Poppy	...	...	...	...	...	...	2,919	...	...	2,919
Fines, Confiscations, and Miscellaneous	428	294	1,748	33	647	304	106	2,022	17,901	23,483
Upper Burma Revenue	...	...	504	...	...	...	...	...	...	504
TOTAL, EXCISE REVENUE £	62,769	252,289	210,595	217,635	958,469	535,891	130,984	882,992	900,512	4,152,136
CHARGES.										
Salaries and Establishments	981	4,425	3,419	547	26,741	3,939	5,515	(c) 35,254	19,056	114,769
Contingent Expenses	310	1,558	844	99	3,980	812	305		6,984	
Loss on Sale of Opium and by Dryage and Wastage of Ganja	...	...	...	...	...	5,864	...	...	...	5,864
Rents, Rates, and Taxes	...	50	2	...	802	18	...	84	62	1,018
Petty Construction and Repairs	...	797	...	...	741	...	...	...	18	1,556
TOTAL CHARGES in INDIA £	1,291	6,830	4,265	646	32,264	10,633	5,820	35,338	26,120	123,207
CHARGES IN ENGLAND: Stores for India: Hydrometers, &c.										886
EXCHANGE ON CHARGES IN ENGLAND										279
TOTAL, EXCISE CHARGES £										124,372

(a) Includes 5,156*l.* for Contribution for Revenue Establishments.

(b) Includes 9,762*l.* Duty on Ganja.

(c) Includes 17,783*l.* for Purchase of Spirits.

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1886.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District Local Fund:	£	£	£	£	£	£	£	£	£	£
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	2,054	30,515	71,564	50,871	(a)372,219	(e)432,068	197,812	444,434	256,878	1,858,415
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	...	...	...	(a)380,411	(e)32,978	...	...	...	413,389
Cess on Lands for Famine Assurance, Canals, and Railways	...	12,598	...	...	...	(e)162,198	62,458	...	...	237,254
Cess on Lands for District Post	...	3,978	...	...	31,520	3,664	2,081	...	...	41,243
Cess on Lands for Village Service and Patwaries	3,141	32,506	...	...	...	...	97,578	231,619	...	364,844
Assessment on Wards' Estates for Establishment Charges	...	...	...	9	6,706	...	364	...	...	7,079
Miscellaneous	(b)3,659	...	15	...	...	(c)28,467	...	(d)5,931	19	38,091
TOTAL RECEIPTS under PROVINCIAL RATES	8,854	79,597	71,579	50,880	790,856	659,375	360,293	681,984	256,897	2,960,315
Deduct—Refunds	...	31	383	85	3,323	183	85	1,510	...	5,600
NET RECEIPTS under PROVINCIAL RATES £	8,854	79,566	71,196	50,795	787,533	659,192	360,208	680,474	256,897	2,954,715
CHARGES.										
Establishment and other Charges	...	...	3,655	520	20,675	648	15,977	...	5,582	47,057

(a.) Roads and Public Works only.
(b.) Includes—
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . £ 2,027
Educational "Plough Tax" in Coorg . . . . . £ 870
Abkaree Cess (Civil and Military Station, Bangalore) . . . . . £ 762
(c.) Chowkidari (Village Police) Cess in Oudh.
(d.) Irrigation Cess in lieu of Labour.
(e.) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh:

	District Local Fund.	Provincial.	Famine Assurance, Canals, and Railways.	TOTAL.
	£	£	£	£
"Local Rates," North-Western Provinces	394,647	...	42,587	437,234
Ditto Oudh	32,811	...	32,811	65,622
"Famine Assurance Rate," North-Western Provinces	...	...	86,800	86,800
"1 per cent. Road Cess," North-Western Provinces	4,610	...	...	4,610
"Original Rates," Oudh	...	36,642	...	36,642
Deduct—Amount credited as Cess for District Post	...	*3,664*	...	*3,664*
TOTAL £	432,068	32,978	162,198	627,244

No. 19 A.—ACCOUNT of CUSTOMS REVENUE, for the Year ended 31st March 1886.

ARTICLES usually contributing not less than 1,000*l.* annually.	SEA CUSTOMS.														
	GROSS RECEIPTS.					REFUNDS AND DRAWBACKS.					NET PRODUCE.				
	Bengal.	Madras.	Bombay.	Burma.	Total Gross Receipts.	Bengal.	Madras.	Bombay.	Burma.	Total Refunds and Drawbacks.	Bengal.	Madras.	Bombay.	Burma.	Total Net Produce.
IMPORTS.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Arms, Ammunition, Military Stores	5,824	1,950	6,884	2,215	16,873	3,609	743	840	1,422	6,614	2,215	1,207	6,044	793	10,259
Drugs and Medicines	155	1	124	...	280	...	...	...	...	...	155	1	124	...	280
Liquors:															
Ale, Beer, and Porter	3,504	2,924	2,120	1,224	9,772	14	1	4	...	19	3,490	2,923	2,116	1,224	9,753
Spirits	113,033	40,121	144,051	65,870	363,075	649	152	1,088	11	1,900	112,384	39,969	142,963	65,859	361,175
Wines and Liqueurs	17,423	7,414	19,614	2,512	46,963	136	37	190	...	363	17,287	7,377	19,424	2,512	46,600
Articles yielding, severally, less than 1,000*l.* annually	...	1	203	...	204	...	14	(*a*) 7,247	...	7,261	...	—13	—7,044	...	—7,057
TOTAL, IMPORTS £	139,939	52,411	172,996	71,821	437,167	4,408	(*b*) 947	(*c*) 9,369	1,433	16,157	135,531	51,464	163,627	70,388	421,010
EXPORTS.															
Grain and Pulse:															
Paddy	624	6,000	985	3,963	11,572	50	4	6	107	167	574	5,996	979	3,856	11,405
Rice	180,201	32,624	24,716	496,793	734,334	6,170	67	115	9,702	16,054	174,031	32,557	24,601	487,091	718,280
Articles yielding, severally, less than 1,000*l.* annually	...	25	...	613	638	...	...	...	28	28	...	25	...	585	610
TOTAL, EXPORTS £	180,825	38,649	25,701	501,369	746,544	6,220	71	121	(*d*) 9,837	16,249	174,605	38,578	25,580	491,532	730,295
TOTAL, SEA CUSTOMS £	320,764	91,060	198,697	573,190	1,183,711	10,628	1,018	9,490	11,270	32,406	310,136	90,042	189,207	561,920	1,151,305

(*a*) Includes, 7,188*l.*, paid to the Govt. of Portuguese India on account of their share of Customs Receipts.
(*b*) Includes 14*l.*, Refunds of Miscellaneous Receipts.
(*c*) Includes 45*l.*, Refunds of Miscellaneous Receipts.
(*d*) Includes 28*l.*, Refunds of Miscellaneous Receipts.

COMBINED STATEMENT of SEA and LAND CUSTOMS (Gross Receipts).

	Sea Customs (Gross Receipts.)	LAND CUSTOMS.			Miscellaneous Receipts, Wharf Rent, Fees, &c.	Total Customs Revenue.
		Export Duty.	Land Customs, Miscellaneous Receipts.	TOTAL.		
	£	£	£	£	£	£
Burma	573,190	...	...	...	2,114	575,304
Bengal	320,764	...	...	...	5,118	325,882
Madras	91,060	...	...	...	2,306	93,366
Bombay	198,697	...	...	...	6,727	205,424
TOTAL £	1,183,711	...	...	...	16,265	1,199,976

A.—Revenue Heads.

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1886.

	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras and Bombay:	£	£	£	£	£
Commissioners, and Personal Assistant	...	...	...	4,035	4,035
Their Establishment and Contingencies	...	...	...	4,046	4,046
Collector, Deputy and Assistant	2,218	3,351	3,272	4,378	13,219
Office Establishment	2,954	8,173	2,150	2,730	16,007
Preventive Establishment	3,932	27,302	83	12,732	44,049
Appraising Establishment	368	2,153	131	1,895	4,547
Wharf Establishment	...	2,621	...	...	2,621
Contingent Charges	428	1,402	828	958	3,616
TOTAL, PRINCIPAL PORTS	9,900	45,002	6,464	30,774	92,140
Charges at other Ports, vide *detail below*	7,311	4,014	10,072	17,182	38,579
TOTAL, CUSTOMS CHARGES £	17,211	49,016	16,536	47,956	130,719

DETAIL OF OTHER PORTS:	Salaries.	Establishments.	Contingent Charges.	TOTAL.
BURMA:	£	£	£	£
Akyab	240	1,851	98	2,189
Bassein	240	1,061	25	1,326
Kyouk-Phyoo	...	70	2	72
Mergui	...	220	14	234
Moulmein	240	1,945	83	2,268
Sandoway	...	30	1	31
Tavoy	...	186	6	192
Thayetmyo	...	900	7	907
Tounghoo	...	42	...	42
Prome	...	50	...	50
	720	6,355	236	7,311
BENGAL:				
Balasore	...	792	45	837
Chittagong	720	1,365	122	2,207
Cuttack	285	404	9	698
Dacca	...	55	21	76
Pooree	...	144	26	170
Maunbhoom	...	26	...	26
	1,005	2,786	223	4,014
MADRAS:				
Ganjam	...	618	90	708
Godavery	...	783	121	904
Kistna	...	263	91	354
Madura	...	419	82	501
Malabar	...	2,217	499	2,716
Nellore	...	318	36	354
South Arcot	...	712	168	880
South Canara	...	1,317	123	1,440
Tanjore	...	1,020	226	1,246
Tinnevelly	...	320	152	472
Vizagapatam	...	471	26	497
	...	8,458	1,614	10,072
BOMBAY:				
Guzerat Division	960	3,134	960	5,054
Konkan Division	2,681	3,279	2,112	8,072
Kurrachee	1,063	2,608	385	4,056
	4,704	9,021	3,457	17,182
TOTAL, OTHER PORTS £	6,429	26,620	5,530	38,579

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1886.

	Gross Collections.	Refunds.	Net Receipts.	Charges connected with the Collection of Assessed Taxes—License Tax.
	£	£	£	£
India, General	106	...	106	...
Central Provinces	23,207	522	22,685	29
Assam	5	...	5	...
Bengal	153,385	5,174	148,211	9,044
North-Western Provinces and Oudh	119,326	5,741	113,585	631
Punjab	37,999	2,140	35,859	112
Madras	43,368	851	42,517	666
Bombay	125,638	3,335	122,303	1,989
TOTAL, ASSESSED TAXES £	503,034	17,763	485,271	12,471

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	£	£	£	£	£	£	£	£	£	£
Revenue from Timber and other Produce removed from the Forests by Government Agency:										
Timber	3,300	10,968	160,124	3	4,008	74,089	36,335	20,017	144,264	453,108
Firewood and Charcoal	637	201	252	...	2,473	6,583	7,693	11,006	45,860	74,705
Bamboos	29	293	2	...	792	423	1,544	199	110	3,392
Sandal Wood	2,793	...	...	...	...	...	...	1,935	1,355	6,083
Grass and other Minor Produce	27	1,930	...	56	2	343	2	1,985	22,640	26,985
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:										
Timber	272	9,955	11,986	11,798	20,964	29,972	3,318	17,511	40,013	145,789
Firewood and Charcoal	1,479	6,738	83	202	15,127	3,516	15,113	28,341	18,517	89,116
Bamboos	174	7,802	368	296	4,513	9,447	38	8,964	10,613	42,215
Grazing and Fodder Grass	408	42,582	25	5	641	8,971	14,971	4,452	34,601	106,656
Other Minor Produce	2,205	(a) 19,856	7,035	5,621	7,970	8,459	737	21,495	6,921	80,299
Confiscated Drift and Waif Wood	5	368	11,543	132	349	1,658	2,957	1,522	1,057	19,591
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	...	...	2,511	528	22	952	...	...	2,837	6,850
Revenue from shared and private Forests	43	1,036	...	499	...	...	350	...	1,903	3,831
Miscellaneous:										
Fines and forfeitures	99	298	587	204	833	289	201	16	327	2,854
Refunds	31	19	34	15	237	90	60	...	388	874
Other Sources	327	1,644	2,836	306	1,812	1,357	1,723	2,422	5,223	17,650
Upper Burma Receipts	...	...	5,000	...	...	...	...	...	...	5,000
TOTAL RECEIPTS IN INDIA £	11,829	103,690	202,386	19,665	59,743	146,149	85,042	119,865	336,629	1,084,998
RECEIPTS IN ENGLAND:										
Receipts from Students for the Indian Forestry Department, &c.	...	...	...	...	...	...	...	...	...	832
EXCHANGE ON RECEIPTS IN ENGLAND	...	...	...	...	...	...	...	...	..	262
									TOTAL FOREST REVENUE £	1,086,092
EXPENDITURE.										
GENERAL DIRECTION.										
Salary of the Inspector General and Assistant Inspector General of Forests	2,936	...	...	...	...	...	...	...	...	2,936
Establishment and Contingencies	1,871	...	...	...	...	...	...	...	...	1,871
TOTAL, GENERAL DIRECTION £	4,807	...	...	...	...	...	...	...	...	4,807
A.—CONSERVANCY AND WORKS.										
Timber and other Produce removed from the Forests by Govt. Agency	2,114	3,024	68,425	154	4,616	43,590	22,840	12,955	78,084	235 802
Timber and other Produce removed from the Forests by Consumers or Purchasers	37	17,543	749	659	3,142	4,385	172	6,434	2,950	36,071
Confiscated Drift and Waif Wood	...	...	6,906	6	65	483	830	212	42	8,544
Revenue from Forests not managed by Government	...	...	747	...	...	165	...	24	494	1,430

Rent of leased Forests and Payments to Shareholders in Forests managed by Government		...	425	...	...	...	1,545	4,049	1,490	4,379	11,888
Live Stock, Stores, Tools and Plant		448	703	2,388	1,130	1,060	1,986	1,232	2,689	824	12,460
Communications and Buildings		231	417	1,370	2,835	2,272	8,025	768	3,276	832	20,026
Demarcation, improvement and extension of Forests		2,059	3,414	5,990	3,950	3,618	6,744	6,487	14,045	*b*14,237	60,544
Miscellaneous		346	340	505	464	327	590	369	555	529	4,025
TOTAL, CONSERVANCY AND WORKS	£	5,235	25,866	87,080	9,198	15,100	67,513	36,747	41,680	102,371	390,790
B.—ESTABLISHMENTS.											
I.—*Salaries.*											
Pay of Conservators		...	1,546	3,010	1,500	1,316	4,762	1,566	2,955	4,512	21,167
Pay of Superior Officers		3,306	9,396	9,816	4,032	8,255	12,102	12,654	16,974	18,570	95,105
Subordinate Forest and Depôt Establishments		2,727	3,735	5,931	2,726	6,319	5,371	8,139	13,576	36,090	84,614
Office Establishments		633	1,102	4,713	1,177	1,739	2,370	2,324	5,710	6,552	26,320
Deputation and Special Allowances		611	...	...	153	238	193	253	603	88	2,139
		7,277	15,779	23,470	9,588	17,867	24,798	24,936	39,818	65,812	229,345
II.—*Travelling Allowances.*											
Conservators		9	137	342	202	236	436	220	723	825	3,130
Superior Officers		893	1,187	1,964	1,200	1,700	1,881	2,125	4,185	5,185	20,320
Subordinate Forest and Depôt Establishments		350	69	863	398	980	589	1,272	3,405	2,316	10,242
Office Establishments		55	85	197	18	173	370	447	854	2,397	4,596
		1,307	1,478	3,366	1,818	3,089	3,276	4,064	9,167	10,723	38,288
III.—*Contingencies.*											
Stationery		8	20	19	1	2	47	89	20	647	853
Carriage of Tents and Records		111	538	27	12	62	353	278	344	680	2,405
Rents, Rates, and Taxes		57	186	276	51	409	145	677	378	540	2,719
Pay of Police Guards		...	...	1	...	...	147	...	...	...	148
Official Postage		68	305	93	157	191	174	303	690	973	2,954
Sundries		211	297	343	274	317	728	445	977	1,208	4,800
		455	1,346	759	495	981	1,594	1,792	2,409	4,048	13,879
TOTAL, ESTABLISHMENTS	£	9,039	18,603	27,595	11,901	21,937	29,668	30,792	51,394	80,583	281,512
TOTAL, EXPENDITURE IN INDIA	£	19,081	44,469	114,675	21,099	37,037	97,181	67,539	93,074	182,954	677,109

	£
EXPENDITURE IN ENGLAND:	
Allowances to successful Candidates for the Indian Forest Department, passages to India on Appointment, fees to Professors for instruction, &c.	2,947
Stores for India	3
EXCHANGE ON CHARGES IN ENGLAND	929
TOTAL, FOREST EXPENDITURE £	680,988

(*a*) Includes Commutation Fees 8,661*l.*

(*b*) Inclusive of 4,065*l.* on account of Revenue Surveys charged to this Province by deduction from Expenditure under Survey of India. *Vide* Account No. 38B.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
RECEIPTS.										
Fees for Registering Documents	1,278	4,059	2,297	3,422	104,229	23,434	14,252	90,557	37,122	280,650
Fees for Copies of Registered Documents	101	2,059	16	32	2,499	7,001	3,590	1,960	782	18,000
Land Registration Fees	...	...	...	6	596	...	...	...	...	602
Miscellaneous	10	1,135	110	5	2,062	4,572	20	158	682	8,754
TOTAL, REGISTRATION RECEIPTS £	1,389	7,253	2,423	3,465	109,386	35,007	17,862	92,635	38,586	308,006
Deduct—Refunds	7	12	1	6	317	11	8	250	395	1,007
NET RECEIPTS under REGISTRATION £	1,382	7,241	2,422	3,459	109,069	34,996	17,854	92,385	38,191	306,999
CHARGES.										
Superintendence	...	1,264	...	170	6,728	2,105	1,904	3,469	2,786	18,426
District Charges	615	2,794	1,390	1,736	49,989	17,202	7,999	54,626	27,209	163,560
Land Registration Charges	...	...	...	...	3,420	...	...	...	...	3,420
TOTAL CHARGES under REGISTRATION £	615	4,058	1,390	1,906	60,137	19,307	9,903	58,095	29,995	185,406

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES for the Year ended 31st March 1886.

	£	£	£
INDIA, GENERAL.			
Tribute from Amjeerah	3,440		
„ Ajehgurh	468		
„ Boondee	12,000		
„ Banswara	3,913		
„ Behat	140		
„ Chirkhari	858		
„ Doongurpoor	2,739		
„ Holkar	76		
„ Jodhpoor	9,800		
„ Jeypoor	40,000		
„ Jhallawar	8,000		
„ Kotah	18,472		
„ Kilcheepoor	1,291		
„ Lawa	22		
„ Oodeypoor	20,101		
„ Punnah	995		
„ Paldeo	24		
„ Rutlam	6,667		
„ Sillana	3,313		
„ Sirohee	688		
Nizam's Government on account of Mahratta Chouth	10,811		
		143,818	
Contribution of Bhopal towards cost of Bhopal Levy	18,182		
Contribution from Malani	120		
Contributions towards cost of United Malwa Contingent:	£		
From Dewas	3,302		
„ Jowrah	15,903		
	19,205		
Contribution of Jodhpoor towards cost of Erinpura Irregular Force	11,500		
Contribution of Kotah towards cost of Deolee Irregular Force	20,000		
Contributions towards cost of Malwa Bheel Corps:	£		
From Burwanee	532		
„ Dhar	1,148		
„ Jabooah	147		
	1,827		
Contribution from Amjeerah	1,966		
		72,800	
Fees on Successions:			
Sitamun State (Indore)		1,638	
			218,256
CENTRAL PROVINCES.			
Tributes from various Petty States	...	...	12,887
ASSAM.			
Tributes from Various Petty States	...	...	10
PUNJAB.			
Tributes from Chumba	500		
„ Kupoorthulla	13,100		
„ Mundee	10,000		
„ Sokeith	1,100		
„ Various Petty States	3,207		
		27,907	
Fees on Successions:			
Raja of Balson (Simla District)		200	
			28,107
MADRAS.			
Tributes from Travancore		78,311	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		245,000	
Contribution from Travancore		1,332	
Contribution from Cochin for the maintenance of a Battalion of Native Infantry		20,000	
			344,643
BOMBAY.			
Tributes from Ballasinore	1,108		
„ Durumpoor	900		
„ Joonaghur	95		
„ Kattywar	53,752		
„ Loonawara	1,047		
„ Various Petty States	626		
Subsidy from the Kutch Government	18,695		
Contribution from Jagirdars for Southern Mahratta Horse	8,252		
		84,475	
Fees on Successions:			
Savanore State (Dharwar District)		1,200	
			85,675
TOTAL, TRIBUTES, &c.		£	689,578

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section B.—Interest.

Revenue £698,982. Expenditure £4,330,861.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Interest	24	Receipts	46	...	698,982	...
Interest on Debt, other than that charged to Railways and Irrigation Works	25	Expenditure	48	...	...	3,857,161
Interest on other Obligations	26	Expenditure	50	..	..	473,700
		TOTAL		...	698,982	4,330,861

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1886.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
LOANS AND ADVANCES.										
To Municipalities, Local Funds, Native Chiefs, Landholders and Notabilities set forth in Account No. 86, page 204	14,154	1,002	1,498	65	70,532	10,291	11,272	45,228	174,416	328,458
To Municipalities, Local Funds, Native Chiefs, Landholders and Notabilities not included in Account No. 86	...	1	609	...	40	910	24	...	6	1,590
Under the Land Improvement Act	...	...	...	...	435	2,808	...	...	...	3,243
To Cultivators	87	57	20	3	437	1,376	5,681	181	870	8,712
For Embankment and Drainage	...	...	...	...	3,137	...	...	...	...	3,137
To Service Funds	880	...	...	...	...	...	...	5,392	...	6,272
TOTAL INTEREST ON LOANS AND ADVANCES	15,121	1,060	2,127	68	74,581	15,385	16,977	50,801	175,292	351,412
INVESTMENTS.										
Securities held by the Paper Currency Department, *vide* Account No. 30*c*, page 68	250,087	...	...	...	...	...	...	...	...	250,087
Securities of Provincial Funds	222	239	...	56	1,534	4,301	740	7,490	6,445	21,027
TOTAL INTEREST ON INVESTMENTS	250,309	239	...	56	1,534	4,301	740	7,490	6,445	271,114
ARREARS DUE TO THE GOVERNMENT.										
Of Land Revenue	111	...	...	...	2	...	1	4,273	151	4,538
Of other Revenue	...	...	...	...	...	...	...	1,275	...	1,275

Of District Road Cess	...	...	...	...	5,516	...	...	...	...	5,516
Of Public Works Cess	...	...	...	...	5,709	...	...	...	...	5,709
Of Balances due for Purchase Money of Waste Lands	...	...	...	313	5	12	...	47	...	377
Of Balances due for Commutation of Land Tax	...	...	...	388	...	...	...	...	...	388
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	111	...	...	701	11,232	12	1	5,595	151	17,803
SUNDRY ACCOUNTS.										
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	224	...	...	...	...	...	...	...	17	241
Interest on Overdrawn Capital of Guaranteed Railways	45,305	...	...	...	...	...	...	...	...	45,305
Sundry Items	15	...	...	...	187	457	...	43	393	1,095
TOTAL SUNDRY ACCOUNTS	45,544	...	...	...	187	457	...	43	410	46,641
TOTAL RECEIPTS IN INDIA £	311,085	1,299	2,127	825	87,534	20,155	17,718	63,929	182,298	686,970
RECEIPTS IN ENGLAND:										
Interest realised from Investment of Cash Balance									6,093	
Interest on India Debt remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland									3,043	
										9,136
EXCHANGE ON RECEIPTS IN ENGLAND										2,876
TOTAL INTEREST RECEIPTS £										698,982

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the Annual Interest thereon, and the INTEREST paid during the Year ended 31st March 1886.

	Amount of Loan, 31st March 1886.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	£	£	£	£
Loans bearing interest at 4½ per cent.—				
Transfer Loan of 1870	1,787,540	80,439	82,896	
Railway Loan from Maharaja Holkar	1,000,000	45,000	45,000	
Transfer Loan of 1878	1,514,770	68,165	72,071	
Transfer Loan of 1879, 4½ per cent. portion	18,965,553	853,450	868,396	
Transfer Loan of 1879, 7*s.* Sterling per cent. portion	22,900	(*a*)999	972	
				1,069,335
Loans bearing interest at 4 per cent.—				
Loan of 1832-33	850,336	34,013	32,174	
Loan of 1835-36	2,323,860	92,954	96,252	
Loan of 1842-43	23,398,850	935,954	938,019	
Loan of 1854-55	4,581,670	183,267	196,197	
Transfer Loan of 1st May 1865	26,037,386	1,041,495	1,023,649	
Reduced 4 per cent. Loan of 1879	8,969,960	358,798	376,053	
Promissory Notes for Mysore Family	87,285	3,491	3,371	
Railway Loan from Maharaja Sindiah	1,500,000	60,000	60,000	
East India Railway Commuted Stock	9,975	399	310	
				2,726,025
Loans bearing interest at 3½ per cent.—				
Loan of 1853-54	53,340	1,867	1,461	
				1,461
Provincial Debenture Loans:				
Nagpore-Raipore Railway Debenture Loan at 4½ per cent.	43,235	1,946	1,266	
Gazipur-Dildarnagar Railway Debenture Loan at 4 per cent.	50,080	2,003	1,959	
Muttra-Hathras Light Railway Debenture Loan at 4 per cent.	3,990	160	1,469	
Cawnpore-Furukhabad Railway Debenture Loan at 4 per cent.	14,330	573	1,792	
Cawnpore-Achneyra Railway Debenture Loan at 4 per cent.	67,710	2,708	671	
				7,157
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	76	
5 per cent. Loan of 1856-57	...	...	6	
5 per cent. Loan of 1854-55 for Public Works	...	...	60	
4½ per cent. Transfer Loan of 1872	...	...	241	
Transfer Loan of 22nd April 1854	...	...	235	
Reduced 4 per cent. Loan of 1881	...	...	1	
				619
Miscellaneous:				
Government of India Stock Notes at 4 per cent.	153,874	6,155	7,060	
Commission on Stock Notes	...	...	35	
Deduct—Recredit of Interest paid on paper held on Government Account	...	...	*1,320*	
				5,775
TOTAL INTEREST PAID UPON RUPEE DEBT £				3,810,372
STERLING DEBT.				
India 5 per cent. Stock (prior to 5th July 1880)	...	...	52	
India 3½ per cent. Debentures	5,000,000	175,000	175,000	
India 4 per cent. Stock	53,343,790	2,133,752	1,936,689	
India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity			198,370	
Transfer Loan of 22nd April 1854	...(*b*)	...	44,761	
India 3½ per cent. Stock			125,817	
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock	6,483,471	226,921	61,336	
India 3½ per cent. Stock issued in redemption of portion of Eastern Bengal Railway 4 per cent. Debenture Stock			4,055	
India 3 per cent. Stock			142,497	
India 3 per cent. Stock issued in redemption of a portion of the East Indian Railway Annuity and Debenture Stock	6,748,548	202,456	7,435	
India 3 per cent. Stock issued in redemption of a portion of Eastern Bengal Railway 4 per cent. Debenture Stock			21	
Debenture Stock of the East Indian Railway Company for which the Secretary of State has incurred the liability under Acts 42 and 43 Vic., c. 206, bearing 4½ per cent. interest	1,435,650	64,604	64,604	
Temporary Loans	...	...	1,411	
Eastern Bengal Railway 4 per cent. Debentures (Liability incurred on purchase of Line)	409,700	16,388	30,334	
Eastern Bengal Railway 4 per cent. Debenture Stock	348,666	13,947		
TOTAL			2,792,382	
Discount, Sinking Fund			2,721	
TOTAL INTEREST ON STERLING DEBT £				2,795,103
EXCHANGE ON PAYMENTS IN ENGLAND				879,818
GRAND TOTAL £				(*c*) 7,485,293

(*a*) Equivalent in rupees of 7*s.* per 100 rupees.
(*b*) This is a Rupee Loan, the interest on which is payable in England at the option of the holder.
(*c*) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and Irrigation—Major Works, Interest on Debt", see distribution statement on the next page.

No. 25.—ACCOUNT of the Public Debt of *India*, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1886—*continued.*

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Railways, and Irrigation Works not charged to Revenue, and the Interest and Commission on Stock Notes, which are taken provincially.

	Ordinary Debt.				Debt incurred for Railways, and Irrigation Works not charged to Revenue.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	Total.	State Railways.	Irrigation.	Total.
	£	£	£	£	£	£	£
India, General	...	657,875	—1,072	656,803	1,800,820	486,558	2,287,378
Central Provinces	...	...	772	772	41,221	...	41,221
Burma	...	...	...	...	111,973	...	111,973
Assam	...	...	29	29	...	...	...
Bengal	...	...	906	906	190,731	224,919	415,650
North-Western Provinces and Oudh.	...	...	2,241	2,241	17,310	253,370	270,680
Punjab	...	...	1,050	1,050	19,820	...	19,820
Madras	...	...	831	831	...	...	...
Bombay	...	...	1,018	1,018	...	...	...
Total, India	...	657,875	5,775	663,650	2,181,875	964,847	3,146,722
England	2,381,466	44,761	(a) 2,721	2,428,948	366,155	...	366,155
Exchange	749,618	14,089	856	764,563	115,255	...	115,255
TOTAL	3,131,084	716,725	9,352	3,857,161	2,663,285	964,847	3,628,132

TOTAL £7,485,293 as in last page.

(a) Amount paid in respect of the Discount Sinking Fund in redemption of Debt incurred in excess of money raised.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing Interest, and the INTEREST paid thereon, for the Year ended 31st March 1886, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1885.	Amount, 31st March 1886.	Rate of Interest per cent.	Amount of Interest paid during the Year.
INDIA, GENERAL.				
Special Loans.	£	£	£	£
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,574,680	1,557,727	6, 5 & 4	72,370
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	240
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 & 6	1,704
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	240
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	268
Charitable Endowment	4,000	4,000	6	...
Treasury Notes.				
Treasury Notes on account of Soldiers' Savings Bank Deposits	250	250	4 & 3¾	...
Treasury Notes for Bhonsla Family Temples	34,520	34,520	5	1,961
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c.	8,512	9,012	4	348
Service Funds.				
Treasury Notes issued in favour of Service Funds	(*b*) 1,208,022	...	4	23,967
Civil Fund	745,997	...	4 & 5	18,165
Uncovenanted Service Family Pension Fund	(*a*) 891,024	933,926	6	51,987
Miscellaneous Service Funds	222	229	...	10
Savings Banks.				
Deposits in District Savings Banks	61,419	39,169	3¾	1,322
Post Office Savings Bank Deposits	78,601	138,925	3¾	68,426
State Railway Provident Institutions	(*b*) 47,310	58,699	3¾	2,003
Civil Engineers' Provident Fund	7,227	29,006	4	704
Regimental Savings Banks Deposits	88,617	82,545	3¾	3,572
General Family Pension Fund	3,303	2,202	3¾	63
Hindu Family Annuity Fund	2,930	3,147	3¾	150
Bengal Christian Family Pension Fund	419	315	3¾	12
Miscellaneous.				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	121,332	108,065	4	5,420
Balances of Railway Funds	167,725	90,767	3¾	6,269
Balances of net Railway Traffic Receipts	...	...	...	1,419
Post Office Guarantee Fund	...	...	3¾	116
Telegraph Guarantee Fund	...	...	...	292
Miscellaneous Accounts, including Refunds	...	...	...	805
	5,152,025	3,198,419		264,505
CENTRAL PROVINCES.				
Savings Banks.				
Deposits in District Savings Banks	58,321	27,951	3¾	1,188
Post Office Savings Bank Deposits	(*b*) 58,892	(*c*) 108,333	3¾	...
State Railway Provident Institutions	(*b*) 5,124	5,824	3¾	237
	122,337	142,108		1,425
BURMA.				
Savings Banks.				
Deposits in District Savings Banks	22,604	7,338	3¾	369
Post Office Savings Bank Deposits	22,970	(*c*) 49,438	3¾	...
State Railway Provident Institutions	(*b*) 8,236	7,357	3¾	335
	53,810	64,133		704
Carried forward £	5,328,172	3,404,660		266,634

(*a*) Includes 21*l.* and 126*l.* shown as Closing Balances of the "Uncovenanted Service Family Pension Fund, Insurance Branch," and "Uncovenanted Service Family Pension Fund, Deferred Annuity Branch," respectively, in last year's account.
(*b*) Differs from the Closing Balance of last year's Account by 1*l.* for corrections since made.
(*c*) The Interest on these Deposits is included in 68,426*l.* entered under "India, General."

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1886, &c.—*continued*.

	Amount, 1st April 1885.	Amount, 31st March 1886.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	£	£	£	£
Brought forward	5,328,172	3,404,660		266,634
ASSAM.				
Savings Banks.				
Deposits in District Savings Banks	40,679	11,368	3¾	595
Post Office Savings Bank Deposits	30,488	(*b*) 61,963	3¾	...
State Railway Provident Institutions	8	88	3¾	2
	71,175	73,419		597
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta)	287,573	280,223	3¾	10,328
Deposits in District Savings Banks	271,891	109,550	3¾	4,763
Post Office Savings Bank Deposits	378,901	(*b*) 615,993	3¾	...
State Railway Provident Institutions	24,307	35,048	3¾	1,074
Miscellaneous.				
Compensation for Lands taken for Public Purposes	...	...	...	127
Land Revenue Collections Refunded	...	...	...	357
Miscellaneous Accounts	...	...	...	8
	962,672	1,040,814		16,657
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sum deposited with Government in 1830 by the Maharaja of Kirwee as a Charitable Endowment	20,000	20,000	4	800
Savings Banks.				
Deposits in District Savings Banks	187,530	51,488	3¾	2,298
Post Office Savings Bank Deposits	(*a*) 189,055	(*b*) 373,430	3¾	...
State Railway Provident Institutions	(*a*) 2,079	4,124	3¾	130
Civil Engineers' Provident Fund	...	107	3¾	...
Miscellaneous.				
Miscellaneous Accounts	...	...	...	73
	398,664	449,149	...	3,301
PUNJAB.				
Special Loans.				
Educational Funds	...	...	...	175
Savings Banks.				
Deposits in District Savings Banks	110,686	48,364	3¾	2,054
Post Office Savings Bank Deposits	144,743	(*b*) 257,584	3¾	...
State Railway Provident Institutions	(*a*) 44,796	70,098	3¾	1,910
Miscellaneous.				
Miscellaneous Accounts	...	...	...	3
	300,225	376,046		4,142
MADRAS.				
Service Funds.				
Treasury Notes of Service Funds	1,617,640	...	4	69,142
Civil Fund	84,697	...	4 & 5	16,769
Apothecaries' Fund	8,200	8,785	4	322
Savings Banks.				
Government Savings Bank Deposits	275,447	261,765	3¾	9,520
Post Office Savings Bank Deposits	134,638	(*b*) 192,274	3¾	...
Regimental Savings Banks Deposits	27,943	28,290	3¾	1,015
Deposits of the Administrator General	(*a*) 121	113	...	4
Miscellaneous.				
Balances of Madras Railway Special Funds	17,653	19,782	3¾	712
Land Revenue Collections refunded	...	...	...	20
Miscellaneous Accounts, including Refunds	...	...	...	1,082
	2,166,339	511,009		98,586
Carried forward	9,227,247	5,855,097		389,917

(*a*) Differs from the Closing Balance in last year's account by 1*l*. for corrections since made.
(*b*) The Interest on these Deposits is included in 68,426*l*. entered under "India General."

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1886, &c.—*continued.*

	Amount, 1st April 1885.	Amount, 31st March 1886.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	£	£	£	£
Brought forward	9,227,247	5,855,097		389,917
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments	91,689	91,689	5 & 6	4,707
Service Funds.				
Uncovenanted Service Family Pension Fund	82,188	95,060	6	9,854
Bombay Island Police Fund	30,918	...	4½ & 5	2,433
Savings Banks.				
Government Savings Banks Deposits	(*a*) 1,742,847	1,640,970	3¾	59,987
Post Office Savings Bank Deposits	304,130	(*b*) 456,017	3¾	...
Regimental Savings Banks Deposits	30,020	27,854	3¾	1,119
Local Fund Pension Fund	3,945	4,142	3¾	...
Uncovenanted Service Family Pension Fund, Life Assurance Branch	1,495	2,146	3¾	67
Deposits of the Administrator General	(*a*) 23,138	22,399	4	1,517
Miscellaneous.				
Miscellaneous Accounts, including Refunds	...	...	...	3,711
	2,309,470	2,340,277		83,395
TOTAL IN INDIA £	11,536,717	8,195,374		473,312
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India				295
EXCHANGE ON CHARGES IN ENGLAND				93
GRAND TOTAL £				473,700

(*a*) Differs from the Closing Balance in last year's Account by 1*l.* for corrections since made.
(*b*) The Interest on these Deposits is included in 68,426*l.* entered under "India, General."

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	£	£	£	£	£	£	£	£	£	£
Civil Fund, including Treasury Notes	42,132	...	...	...	...	...	...	85,911	...	128,043
Uncovenanted Service Fund	51,987	...	...	...	...	...	...	...	9,854	61,841
Other Service Funds	10	...	...	...	...	...	...	322	2,433	2,765
TOTAL, SERVICE FUNDS £	94,129	...	...	...	...	...	...	86,233	12,287	192,649
SAVINGS BANKS.										
Government Savings Bank	...	...	...	...	10,328	...	...	9,520	59,987	79,835
District Savings Bank	1,322	1,188	369	595	4,763	2,298	2,054	...	...	12,589
Post Office Savings Bank	68,426	...	...	...	...	...	...	...	...	68,426
State Railway Provident Institutions	2,003	237	335	2	1,074	130	1,910	...	...	5,691
Civil Engineers' Provident Fund	704	...	...	...	...	...	...	...	...	704
Regimental Savings Bank	3,572	...	...	...	...	...	...	1,015	1,119	5,706
Other Bank Accounts	225	...	...	...	...	...	...	4	1,584	1,813
TOTAL SAVINGS BANKS £	76,252	1,425	704	597	16,165	2,428	3,964	10,539	62,690	174,764

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section C.—Post Office, &c.

Revenue £1,965,860. Expenditure £2,292,961.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Post Office . .	27	Receipts and Expenditure . . .	54	...	1,113,086	1,302,604
Telegraph . .	28	Receipts and Expenditure . . .	56	...	628,484	872,761
,, . .	28A	Establishment—Indian Telegraphs . .	57	367,540	...	...
,, . .	28B	Construction—Indian Telegraphs . .	58	239,203	,,	...
,, . .	28C	Indo-European Telegraph, Persian Gulf Section—Working and Maintenance . .	59	48,328	...	...
,, . .	28D	Indo-European Telegraph, Persian Section —Working and Maintenance . .	60	16,499	...	...
,, . .	28E	Capital Expenditure included in Account No. 28	61	250,194	...	...
Mint . . .	29	Receipts and Charges	62	...	224,290	117,596
		TOTAL .		...	1,965,860	2,292,961

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	£	£	£	£	£	£	£	£	£	£
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	14,959	8,564	8,005	5,869	54,817	33,672	19,904	19,709	32,965	198,464
Sale of Postage Stamps:										
Ordinary Stamps	46,655	24,474	19,756	14,751	137,198	84,045	66,715	118,468	140,933	652,995
Service Stamps	9,700	7,360	2,603	2,870	29,786	24,665	30,328	28,478	36,187	171,977
Mail Cart, Parcel Van and Passenger Service	...	...	...	...	...	38	20,430	...	...	20,468
Fees and Petty Receipts	1,555	306	310	238	1,643	1,040	705	1,258	2,726	9,781
Contributions from Native States	530	...	...	...	...	...	600	...	...	1,130
Money Order Receipts	6,932	3,900	3,373	2,560	21,578	9,900	5,771	9,002	7,389	70,405
Commission on sale of Indian Postal Notes	14	24	2	4	69	38	21	76	30	278
Commission on British Postal Orders	5	4	4	2	12	13	18	11	15	84
Bullock Train	...	...	...	...	...	...	14,480	...	...	14,480
District Post Collections, including Zemindari Dâk Receipts in Bengal	...	...	7	...	1,244	...	2,826	...	160	4,237
GROSS RECEIPTS £	80,350	44,632	34,060	26,294	246,347	153,411	161,798	177,002	220,405	1,144,299
Deduct—										
Amount of Postage received in India and paid to the Post Master General, London	...	...	...	...	...	...	...	...	32,188	32,188
Payments to Colonial and other Foreign Administrations	...	...	...	...	...	...	...	...	—1,386	—1,386
Refunds	11	11	5	2	231	38	22	43	48	411
	11	11	5	2	231	38	22	43	30,850	31,213
NET RECEIPTS of the POST OFFICE as stated in Account No. 2 £	80,339	44,621	34,055	26,292	246,116	153,373	161,776	176,959	189,555	1,113,086
CHARGES.										
Chief Office, Calcutta: Director General Deputy Director General, Assistant Director General, Superintendent attached to Director General's Office, Assistant Director General, Foreign Post, and Secretary to the Director General	...	...	...	...	8,952	...	...	...	...	8,952
Comptroller, Deputy Comptroller, Assistant Comptroller, and Superintendent attached to Comptroller's Office	...	...	...	...	4,161	...	...	...	...	4,161
Office Establishment of the Director General	...	...	...	...	3,629	...	...	...	...	3,629
Office Establishment of the Comptroller	...	...	...	...	22,926	...	...	...	...	22,926
Office Expenses of the Director General	...	...	...	...	4,839	...	...	...	...	4,839
Office Expenses of the Comptroller	...	...	...	...	853	...	...	...	...	853
Travelling Expenses of the Office of the Director General	...	...	...	...	600	...	...	...	...	600
Travelling Expenses of the Office of the Comptroller	...	...	...	...	189	...	...	...	...	189

Presidency and District Offices:											
Post Masters General, Deputy Post Masters General, and Assistant Director General, Railway Mail Service	2,600	1,261	942	840	5,257	2,021	2,400	1,967	1,961	19,249
Post Masters of Calcutta, Madras, and Bombay, Superintendents and Inspectors	4,001	3,008	1,823	1,620	17,952	13,756	7,312	10,230	9,232	68,934
Office Establishments	34,269	20,502	12,983	12,012	140,222	84,641	51,483	61,889	92,019	510,020
Office Expenses	1,980	2,052	1,234	717	24,036	3,708	3,538	2,629	6,330	46,224
Travelling Expenses	3,026	2,115	939	1,092	9,918	6,315	4,118	4,343	3,037	34,895
Conveyance of Mails:										
Road Establishment	9,052	5,442	291	5,932	17,878	4,067	4,944	22,001	21,142	90,749
Ferry Establishment	...	24	6	7	191	...	95	19	...	342
Contingent Road Charges	325	467	17	166	2,044	83	78	809	756	4,745
Payments to P. & O. Company for Conveyance of Mails by non-contract Vessels	...	...	...	...	...	...	...	...	1,286	1,286
Steam Service Contract	...	...	774	2,500	60	...	...	...	420	3,754
Payments to State Railways	10,175	526	426	600	29,894	958	2,711	1,674	99	47,063
Bullock Train Establishment	...	...	...	...	...	...	14,823	...	...	14,823
Boat Establishment and Charges	36	...	122	466	2,168	...	...	215	103	3,110
Mail Cart Establishment and Charges	2,757	2,591	...	696	788	3,699	29,099	1,780	6,778	48,188
Railway Charges	...	...	147	272	3,188	203	2,108	2,629	9,740	18,287
Discount on Sale of Postage Stamps	889	455	354	265	2,516	1,573	1,264	2,210	2,648	12,174
Special Pay, &c., of the British Indian Representative at the Postal Congress at Lisbon	...	...	...	...	594	...	...	...	134	728
Miscellaneous Charges of Post Office	948	303	571	310	6,974	5,351	406	527	4,876	20,266
Subsidies	...	...	5,505	...	44,765	...	...	...	4,245	54,515
Bounty Money	...	...	35	...	15	...	...	47	215	312
District Post Establishments, including Zemindari Dâk Charges in Bengal	11,089	4,991	12,168	2,976	33,030	19,048	13,978	10,685	10,592	118,557
TOTAL CHARGES IN INDIA £	81,147	43,737	38,337	30,471	387,631	145,423	138,357	123,654	175,613	1,164,370
CHARGES IN ENGLAND: Stores for India				(a) 865,103 (b) 21,412				6,098	9,629	37,139
				886,515				129,752	185,242	
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury										68,000
TOTAL CHARGES IN ENGLAND £										105,139
EXCHANGE ON CHARGES IN ENGLAND										33,095
TOTAL CHARGES of the POST OFFICE £										1,302,604

N. B.—The estimated amount of Sea-postage retained by India is 2,530*l.*

(*a*) Total Charges in India for the Bengal Presidency.

(*b*) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the year ended 31st March 1886.

	CAPITAL.		REVENUE.		TOTAL.	
	India.	England.	India.	England.	India.	England.
RECEIPTS.						
INDIAN TELEGRAPHS.						
Message Revenue.	£	£	£	£	£	£
Sale of Stamps deducting Refunds	...	...	295,833	...	295,833	...
Receipts from other Administrations	...	...	36,215	...	36,215	...
Other Receipts by Cash and Postage Stamps	...	...	66,181	...	66,181	...
Interest and Recoveries.						
Interest on Railway Lines and Rent of Instruments and Appliances	...	...	42,919	...	42,919	...
Recoveries from Railways of Maintenance Charges	...	...	50,973	...	50,973	...
Recoveries from Guaranteed Lines and Offices	...	...	11,249	..	11,249	...
Miscellaneous Receipts	...	...	3,902	...	3,902	...
RECEIPTS OF PROVINCIAL TELEGRAPHS.						
Message Revenue, Bombay	...	...	369	...	369	...
Message Revenue, Bengal	...	...	5	...	5	...
TOTAL	...	...	507,646	...	507,646	...
INDO-EUROPEAN TELEGRAPH.						
PERSIAN GULF SECTION.						
Message Revenue	...	...	50,229	...	50,229	...
Miscellaneous	...	...	267	...	267	...
PERSIAN SECTION.						
Message Revenue	...	...	23,093	...	23,093	...
Miscellaneous	...	...	496	...	496	...
REVENUE IN ENGLAND.						
Message Revenue	...	...	...	58,418	...	58,418
Common Purse Arrangement	...	...	...	*—22,929*	...	*—22,929*
Repayment, &c.	...	71	...	...	...	71
TOTAL	...	71	74,085	35,489	74,085	35,560
					581,731	35,560
					617,291	
EXCHANGE on Receipts in England	...	...	...	...	11,193	
			TOTAL RECEIPTS		628,484	
CHARGES.						
INDIAN TELEGRAPHS.						
Establishment, *see* Statement A	30,917	...	330,501	6,122	361,418	6,122
Construction, *see* Statement B	73,930	145,437	19,836	...	93,766	145,437
TOTAL	104,847	145,437	350,337	6,122	455,184	151,559
PROVINCIAL TELEGRAPHS.						
Bombay.						
Establishment	...	...	451	...	451	...
Construction	...	...	...	...	...	...
Tools and Plant	*—35*	...	94	...	59	...
Bengal.						
Establishment	...	...	27	...	27	...
Construction	...	...	...	...	...	...
Tools and Plant	*—55*	...	92	...	37	...
TOTAL	*—90*	...	664	...	574	...
INDO-EUROPEAN TELEGRAPH.						
Persian Gulf Section. Working and Maintenance, *see* Statement C.	*—84,267*	...	131,285	...	47,018	...
Persian Section. Working and Maintenance, *see* Statement D.	34	...	16,465	...	16,499	...
Charges in England—						
Establishment	...	...	...	8,596	...	8,596
Royalties	...	...	...	100	...	100
Miscellaneous	...	8	...	2,950	...	2,958
Stores	...	84,825	...	1,796	...	86,621
Charges in other Departments	494	...	816	..	1,310	...
TOTAL	*—83,739*	84,833	148,566	13,442	64,827	98,275
RED SEA TELEGRAPH.						
Annuity to Shareholders of the late Red Sea and India Telegraph Company	...	...	...	18 027	...	18,027
					520,585	267,861
					788,446	
EXCHANGE ON CHARGES IN ENGLAND	...	...	...	...	84,315	
			TOTAL CHARGES	£	872,761	

No. 28A.—ESTABLISHMENT, INDIAN TELEGRAPHS.

	Direction.	Accounts.	Check Office.	Superintendence.	Line Maintenance.	SIGNALLING.				Workshop.	Total.
						Departmental Signal Offices.		Non-Departmental Offices.			
						Imperial.	Postal combined.	Railway Offices.	Private Line Offices.		
	£	£	£	£	£	£	£	£	£	£	£
Superior Officers	9,942	...	...	...	...	...	...	...	...	...	9,942
Examiner and Assistant Examiner	...	2,160	...	...	...	...	...	...	...	...	2,160
Superintendents and Assistant Superintendents	3,359	...	1,074	62,503	...	...	...	...	...	1,540	68,476
Establishment	2,981	3,944	3,604	12,760	19,317	146,220	11,964	9,726	553	2,773	213,842
Allowances	1,653	320	59	2,016	607	25,034	...	...	...	301	29,990
Rent	...	...	...	347	...	2,702	...	...	...	...	3,049
Travelling charges	1,906	24	...	9,791	3,378	5,678	...	...	...	37	20,814
Contingent charges	707	90	104	538	6	5,660	...	...	...	...	7,105
Tools and Plant	1,048	47	58	209	1,233	4,776	2,408	4,930	352	...	15,061
Training Postal Officials	...	...	...	...	...	...	75	...	...	...	75
TOTAL	21,596	6,585	4,899	88,164	24,541	190,070	14,447	14,656	905	4,651	370,514
DEDUCT—Recovered from other Departments	...	...	...	2,974	...	...	...	...	...	...	2,974
NET TOTAL	21,596	6,585	4,899	85,190	24,541	190,070	14,447	14,656	905	4,651	367,540
Of which charged to Capital	3,687	1,173	...	15,782	...	122	2,308	2,989	205	4,651	30,917
Revenue	17,909	5,412	4,899	69,408	24,541	189,948	12,139	11,667	700	...	336,623

No. 28B.—CONSTRUCTION, INDIAN TELEGRAPHS.

	Capital.	Revenue.	Total.
	£	£	£
Railway Lines	69,079	...	69,079
Departmental Lines	67,439	...	67,439
Workshop and Press	397	...	397
Repairs of Lines and Buildings	...	18,992	18,992
Losses	...	32	32
Suspense	—4,595	...	—4,595
Store and Workshop Contingencies	9,262	812	10,074
TOTAL	141,582	19,836	161,418
DEDUCT—Value of stores expended in excess of amount purchased on same account (*i.e.*, diminution of stock)	—77,785	...	—77,785
NET CHARGE FOR CONSTRUCTION	219,367	19,836	239,203
Of which—			
Charged in India	73,930	19,836	93,766
Charged in England, being purchase of stores there	145,437	...	145,437

DETAILS OF LINES CONSTRUCTED.

Railway Lines.	£
Shariagh to Quetta	4,997
Narigorge to Shariagh	3,460
Hospett Railway Junction to Dharwar	1,680
Belgaum to Londa	1,046
Poona to Kurdchi	14,385
Dharwar to Portuguese Frontier	4,378
Hubli to Ranibednore	3,749
Belgaum to Kurdchi	5,051
Guntakul to Cumbum	3,326
Allahabad to Agra	3,789
Cable across Ganges—Palizaghat to Deogah	1,828
Secundrabad to Warungal	6,188
Jhansi to Manickpore	3,339
Bhopal to Baroda	3,111
Chuck Nizam to right bank of Chenab river	12,171
Multan Cantonment to Rohri Bunder	3,451
Sukkur Main Railway Station to Ruk Railway Station	1,147
Other Lines	—8,017
	69,079

Departmental Lines.	£
Tavoy to Siam	1,159
Improvements to Tavoy to Siam	2,129
Guntoor to Nellore	1,311
Cuttak to Puri	1,391
Quetta to Darwaza	2,045
Tundla to Gazeeabad	2,422
Dader to Surat	1,274
Cable Kennery light-house to Foreshore between Alibagh and Kehin	5,823
Moulmein to Myawaddee	4,006
Berhampore to Aska	1,109
G. I. P. Ry. Station to Arungabad City	1,716
Gorakhpur to Uska	1,808
Lahore to Ludhiana	1,425
Ditto to Multan	2,520
Ludhiana to Amritsar	2,629
Rangoon to Yandoon	1,443
Chichawatnee to Jhung	1,029
Man Ranipur to Nowgong	1,352
Hazaribagh to Ranchi	1,130
Rajkote to Navanagar	2,049
Akola to Hingoli	2,860
Harda to Bhosawal	1,465
Delhi to Kurnal	1,694
Other Lines	21,650
	67,439

No. 28C.—INDO-EUROPEAN TELEGRAPH, PERSIAN GULF SECTION—WORKING and MAINTENANCE.

	Direction.	Accounts.	Traffic Manager's Office.	Line Maintenance.	Signalling.	Stores.	Political.	Repairs and Suspense.	Works.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Director	1,795	...	...	...	...	...	...	...	...	1,795
Traffic Manager and Assistant	...	...	1,140	...	..	...	...	...	...	1,140
Superintendents and Assistant Superintendents	...	...	...	830	2,239	...	...	...	...	3,069
Establishment	555	163	413	5,195	12,162	1,657	...	...	...	20,145
Travelling Charges	126	...	...	490	509	...	...	...	...	1,125
Rent	...	...	...	60	420	...	...	...	...	480
Contingencies	69	14	...	565	171	664	...	...	...	1,483
Tools and Plant	163	...	40	907	2,269	...	...	...	...	3,379
Cable Steamer	...	...	...	13,269	...	...	...	...	...	13,269
Subsidies	...	...	...	...	...	...	1,735	...	...	1,735
Repairs	...	...	...	...	...	...	...	86,858	...	86,858
Suspense	...	...	...	...	...	19,993	...	—966	...	19,027
Works	...	...	...	...	...	...	...	...	735	735
	2,708	177	1,593	21,316	17,770	22,314	1,735	85,892	735	154,240
DEDUCT—Value of Stores expended in excess of amount purchased on same account	...	...	...	...	...	105,912	...	...	...	105,912
NET EXPENDITURE	2,708	177	1,593	21,316	17,770	—83,598	1,735	85,892	735	48,328
Of which—										
Charged in India, Revenue	2,708	177	1,593	21,260	17,770	...	1,735	86,042	...	131,285
Capital	...	...	...	56	...	—83,598	...	—966	241	—84,267
Charged in other Departments	...	...	...	...	...	...	...	816	494	1,310
TOTAL	2,708	177	1,593	21,316	17,770	—83,598	1,735	85,892	735	48,328

No. 28D.—INDO-EUROPEAN TELEGRAPH, PERSIAN SECTION—WORKING and MAINTENANCE.

	Direction.	Accounts.	Superintendence.	Line Maintenance.	Signalling.	Stores.	Repairs and Suspense.	Works.	TOTAL.
	£	£	£	£	£	£	£	£	£
Director and Assistant Director	1,234	...	123	...	...	...	...	...	1,357
Superintendent and Assistant Superintendents	...	...	1,765	...	774	...	...	...	2,539
Inspectors	...	...	...	1,395	...	...	...	...	1,395
Establishment	138	244	57	1,084	5,299	237	...	...	7,059
Rent	92	...	110	94	303	...	...	...	599
Travelling Charges	180	...	185	628	435	...	...	...	1,428
Contingencies	141	22	702	87	349	...	...	...	1,301
Tools and Plant	...	...	...	1,243	100	...	...	...	1,343
Profit and Loss	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	698	...	698
Works	...	...	...	...	...	...	...	—205	—205
Suspense	...	...	...	...	...	...	239	...	239
	1,785	266	2,942	4,531	7,260	237	937	—205	17,753
DEDUCT—Value of Stores expended in excess of amount purchased on same account	...	...	...	...	...	1,254	...	...	1,254
NET EXPENDITURE	1,785	266	2,942	4,531	7,260	—1,017	937	—205	16,499
Of which—									
Charged in India—									
Revenue	1,785	266	2,942	4,531	7,260	—1,017	698	...	16,465
Capital	...	...	...	...	...	...	239	—205	34
TOTAL	1,785	266	2,942	4,531	7,260	—1,017	937	—205	16,499

No. 28E.—STATEMENT showing COST of TELEGRAPH LINES defrayed from the REVENUES of *India* to close of 1885-86.

INDIA.

	EXPENDITURE OF THE YEAR.					Total.	Previous Years.	To end of Year.	Corrections.	Net.
	By Telegraph Department.			By other Departments from their Grants.	Charges to rented lines and offices for exchange paid in England on stores used for them.					
	Direct Outlay.	15 per cent. for Establishment on Works.	Total Departmental Expenditure as in Finance Accounts.							
	£	£	£	£	£	£	£	£	£	£
LINES:										
Departmental	68,841	7,300	76,141	...	...	76,141	2,078,382	2,154,523	...	2,154,523
Railway	75,187	12,961	88,148	...	11,217	99,365	540,724	640,089	....	640,089
Guaranteed	1,694	254	1,948	...	...	1,948	58,656	60,604	...	60,604
Temporary Telegraphs for Military purposes	*—1,395*	...	*—1,395*	...	...	*—1,395*	*—4,280*	*—5,675*	...	*—5,675*
TOTAL LINES . £	144,327	20,515	164,842	..	11,217	176,059	2,673,482	2,849,541	...	2,849,541
BUILDINGS:										
Signal Offices	71	11	82	15,811	....	15,893	389,027	404,920	...	404,920
Quarters for Officers	...	...	...	...	...	...	1,224	1,224	...	1,224
Cable Houses and Tanks	120	18	138	...	...	138	3,722	3,860	...	3,860
Store Houses	...	...	...	*—1,199*	...	*—1,199*	35,581	34,382	...	34,382
Workshop and Press Buildings	658	99	757	3,122	...	3,879	18,351	22,230	...	22,230
TOTAL BUILDINGS . £	849	128	977	17,734	...	18,711	447,905	466,616	...	466,616
TOOLS AND PLANT:										
First fitting of Railway Offices	5,625	...	5,625	...	...	5,625	129,345	134,970	...	134,970
Other Tools and Plant	397	...	397	...	...	397	15,890	16,287	...	16,287
Store and Workshop Contingencies	602	...	602	...	...	602	558	1,160	...	1,160
TOTAL TOOLS AND PLANT . £	6,624	...	6,624	...	...	6,624	145,793	152,417	...	152,417
STORES:		Issues of stores.								
Europe Stores	145,437	...	...	...	...	...	...	...	...	
Other Stores	53,449	...	...	...	...	...	...	...	...	
TOTAL STORES . £	198,886	*—116,450*	82,436	...	...	82,436	215,469	297,905	...	297,905
SUSPENSE HEADS AFFECTING BUDGET GRANT	*—4,595*	...	*—4,595*	...	...	*—4,595*	9,794	5,199	...	5,199
CHARGE FOR EXCHANGE PAID IN ENGLAND.	...	...	...	30,042	...	30,042	45,549	75,591	*—15,593*	59,998
TOTAL . £	346,091	*—95,807*	250,284	47,776	11,217	309,277	3,537,992	3,847,269	*—15,593*	3,831,676
PROVINCIAL TELEGRAPH LINES:										
Bengal	*—55*	...	*—55*	...	...	*—55*	233	178	...	178
Bombay	*—35*	...	*—35*	1	...	*—34*	5,020	4,986	...	4,986
TOTAL . £	*—90*	...	*—90*	1	...	*—89*	5,253	5,164	...	5,164
TOTAL CAPITAL EXPENDITURE, INDIA . £	346,001	*—95,807*	250,194	47,777	11,217	309,188	3,543,245	3,852,433	*—15,593*	3,836,840

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1886.

CALCUTTA MINT.

RECEIPTS.

	£	£
Seignorage on Gold	98	
Seignorage on Silver	59,164	
Gain on Coinage Operations	2,818	
Gain on Copper Coinage	11,105	
Sale of old Stores and Materials	627	
Miscellaneous Receipts	2,553	
TOTAL RECEIPTS ... £		76,365

CHARGES.

	£	£	£
Establishment:			
Direction and Office	6,760		
Bullion Establishment	1,599		
Mechanical and Operative Establishment	15,272		
Assay Establishment	5,034		
Office Expenses, &c.	963		
		29,628	
Loss of Weight in Coinage:			
Gold	22		
Silver	3,158		
Loss on Re-coinage	6,330		
Value of Copper used for Contingent purposes	16		
Cost of Copper Alloy	1,848		
		11,374	
Purchase of Local Stores:			
Cost of Country Coal, Oil, &c.		5,418	
Rents, Rates, and Taxes		1,440	
			47,860
Charges in England—Stores for India			2,793
TOTAL CHARGES under the Head "MINT"			50,653
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—			
Pensions and Gratuities to Mint Servants		1,011	
Value of Stationery supplied		29	
Value of Printing executed by Government Press		77	
			1,117
Note.—This does not include Absentee and Pension Allowances in England.			
TOTAL CHARGES . £			51,770
Estimated Value of Mint Buildings on 31st March 1886 . . £			161,421

AMOUNT COINED DURING THE YEAR.

	Number.	Value.
		£
Gold:		
Gold Mohurs	15,057	22,586
Silver:		
Rupees	33,570,204	3,357,020
Half Rupees	1,408,336	70,417
Quarter Rupees	1,024,076	25,602
Eighth Rupees	1,335,444	16,693
Copper:		
Quarter-Annas	36,699,482	57,343
Half-Pice	6,205,840	4,848
Pie-Pieces	4,783,126	2,491
Straits Cents	7,412,670	16,679
TOTAL COINAGE	92,454,235	3,573,679

MADRAS MINT.

COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.

CHARGES.

	£	£
Charges on account of the Mint falling under other Heads of Service, *viz.*:—		
Pensions to Mint Servants		223
TOTAL CHARGES . £		223
Estimated Value of Mint Buildings on 31st March 1886 . . . . . £		56,600

No. 29.—ACCOUNT of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1886—*continued*.

BOMBAY MINT.

RECEIPTS.

	£	£
Seignorage on Silver	143,393	
Assay Fees	16	
Gain on Coinage Operations	2,211	
Sale of old Stores and Materials	646	
Miscellaneous Receipts	1,659	
TOTAL RECEIPTS	£	147,925

CHARGES.

	£	£	£
Establishment:			
Direction and Office	7,649		
Operative Establishment	15,062		
Assay Establishment	5,350		
Office Expenses, &c.	2,108		
		30,169	
Loss of Weight in Coinage:			
Miscellaneous		5,391	
Stores purchased locally		4,907	
			40,467
Charges in England—Stores for India			19,111
TOTAL CHARGES under the Head "MINT"		£	59,578
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*—			
Pensions to Mint Servants		1,248	
Value of Stationery supplied		42	
Value of Printing executed by Government Press		40	
			1,330
TOTAL CHARGES		£	60,908
Estimated Value of Mint Buildings on 31st March 1886		£	276,251

AMOUNT COINED DURING THE YEAR.

	Number.	Value.
		£
Silver:		
Rupees, Half Rupees, Quarter Rupees, Eighth Rupees — British Indian Coins:		
Rupees	67,401,606	6,740,161
Half Rupees	388,988	19,449
Quarter Rupees	1,117,875	27,947
Eighth Rupees	2,262,240	28,278
TOTAL COINAGE	71,170,709	6,815,835

	£	£	£
IN ENGLAND:			
Charges—Deputation Allowance of an Officer while inspecting Machinery for the Bombay Mint	...	358	
Stores for India, also shown above:			
For Bengal	2,793		
For Bombay	19,111		
		21,904	
			22,262
EXCHANGE ON CHARGES IN ENGLAND			7,007

SUMMARY of Mint Receipts and Charges.

	India, General.	Madras.	Bombay.	TOTAL, INDIA.	England.	Exchange.	GRAND TOTAL.
	£	£	£	£	£	£	£
MINT RECEIPTS (as per details above)	76,365	...	147,925	224,290	...	...	224,290
„ CHARGES (ditto)	47,860	...	40,467	88,327	22,262	7,007	117,596

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section D.—Civil Departments.

Revenue £1,427,406. Expenditure £12,243,689.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
General Administration	30	Expenditure	66		...	1,732,909
„	30A	Details of Charges under Secretariats	67	312,434	...	...
„	30B	„ „ Tour Charges	67	115,133	...	...
„	30C	Receipts and Charges on account of Paper Currency	68	...	...	...
Law and Justice	31A	Receipts	69	...	577,709	...
„	31B	Expenditure	70	...	...	3,352,284
„	31C	Details of Charges under High Courts, &c.	71	295,627	...	...
„	31D	„ „ Civil and Sessions Courts	71	1,151,121	...	..
„	31E	„ „ Criminal Courts	71	893,694	...	...
„	31F	„ „ Jails	72	612,778	...	...
„	31G	„ „ Convict Charges	72	135,166	...	...
Police	32	Receipts and Expenditure	73	...	321,011	2,852,724
Marine	33A	Receipts	74	...	200,432	...
„	33B	Expenditure	75	...	...	524,700
Education	34	Receipts and Expenditure	79	...	200,740	1,243,097
Ecclesiastical	35	Expenditure	80	...	...	163,846
Medical	36A	Receipts	81	...	54,315	...
„	36B	Expenditure	81	...	...	747,568
Political	37	Expenditure	82	...	...	1,150,723
Scientific and other Minor Departments	38A	Receipts	84	...	73,199	...
„	38B	Expenditure	85	...	...	475,838
		TOTAL	...	...	1,427,406	12,243,689

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	12,000	11,129	23,129	
„ of Lieutenant-Governors	...	...	...	...	9,503	9,600	9,600	...	...	28,703	
„ of Chief Commissioners, including Salary, Establishments, &c., of Commissioner in Sindh	...	3,928	4,800	4,441	...	...	...	...	10,878	24,047	
Staff and Household Charges	28,243	484	600	...	2,734	3,451	2,344	(b) 15,048	(b) 17,690	70,594	
Durbar Fund	(a) 15,969	...	...	...	...	...	...	...	...	15,969	
											187,522
Salaries of Members of Executive Council	39,470	...	...	...	...	...	...	12,335	12,286	64,091	
Legislative Council	15,022	11	...	...	1,955	...	...	1,558	...	18,546	
Military Secretary	34,485	...	...	...	...	...	3,864	5,739	8,581	52,669	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	127,481	7,965	12,076	7,440	44,267	27,009	20,297	30,487	35,412	312,434	
Tour Charges (as per Details in Account No. 30B)	85,480	755	401	494	8,453	11,095	6,587	96	1,772	115,133	
											562,873
Salaries, Establishment, and Contingencies of:—											
Board of Revenue	...	...	...	...	25,617	22,554	...	26,391	...	74,562	
Financial Commissioner	...	...	...	...	...	...	18,811	...	...	18,811	
Commissioners: Salaries, Establishments, &c.	43	19,236	21,233	5,352	52,863	57,687	33,249	...	26,415	216,078	
											309,451
Salaries, Establishment, and Contingencies of:—											
Comptroller General	38,169	...	...	...	...	...	...	...	...	38,169	
Accountant General, Public Works Department	19,293	...	...	...	...	...	...	...	...	19,293	
Accountants General and Comptrollers	...	6,990	9,171	4,759	32,924	22,862	16,275	22,989	25,872	141,842	
Paper Currency Office	10,367	54	1,491	...	...	1,617	1,248	2,636	8,745	26,158	
Reserve Treasury	555	...	...	...	...	...	...	94	36	685	
Allowances to Presidency Banks	20,899	...	...	...	1,437	...	...	6,627	14,305	43,268	
											269,415
General Establishment of Local Funds (including Wards' Establishment)	2,604	3,034	854	...	18,488	5,829	10,104	12,036	189	53,138	
Press Commission	871	...	...	...	...	...	...	...	...	871	
Rents, Rates, and Taxes	4,087	2	119	10	...	...	...	...	...	4,218	
Upper Burma Charges	...	...	186	...	...	...	...	...	...	186	
											58,413
TOTAL CHARGES IN INDIA . £	468,118	42,459	50,931	22,496	198,241	161,704	122,379	148,036	173,310		1,387,674
CHARGES IN ENGLAND:											
Salaries of the Secretary of State and Council for India and Establishment										139,417	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52										5,965	
Store Department: Wages of labourers &c.										27,911	
Bank of England and Bank of Ireland for management of Debt										31,055	
Law Charges, Postage of Despatches, and Telegrams to India										22,593	
Office Contingencies										11,993	
Cost of Books and Newspapers supplied to India, not invoiced as stores										1,601	
Expenses incurred in the return of the Marquis of Ripon and his Suite to England										747	
Portrait of the Marquis of Ripon, for Government House, Calcutta										316	
STORES FOR INDIA:										241,598	
Currency Notes, &c.										20,984	
											262,582
EXCHANGE ON CHARGES IN ENGLAND											82,653
TOTAL GENERAL ADMINISTRATION CHARGES . £											1,732,909

(a) Includes charges against Additional Grant of 3,000*l.* formerly taken under Tour Allowances.

(b) Includes Expenditure from Contract Allowance, *viz.*, 9,000*l.* in Madras and 9,380*l.* in Bombay.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1886.

	£	£
INDIA, GENERAL.		
Secretariats:		
Financial Department	25,537	
Home Department	19,921	
Foreign Department	41,242	
Revenue and Agricultural Department	13,749	
Translator's Department	710	
Public Works Department	26,322	
		127,481
CENTRAL PROVINCES.		
Secretary to the Chief Commissioner:		
Salary Establishment, and Contingent Charges		7,965
BURMA.		
Secretary to the Chief Commissioner:		
Salary, Establishment, and Contingent Charges		12,076
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		7,440
BENGAL.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		44,267
NORTH-WESTERN PROVINCES AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		27,009
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		20,297
MADRAS.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		30,487
BOMBAY.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		35,412
TOTAL CHARGES UNDER SECRETARIATS, &C. £		312,434

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Tour and Extra Allowances to Clerks and Servants	703	...	...	2	3,272	20	...	...	890	4,887
Travelling Allowances	36,118	223	190	420	1,090	2,782	2,283	96	...	43,202
Deputation Allowances	289	...	...	...	1,920	1,973	...	...	...	4,182
Maintenance Allowances	14,402	...	...	...	...	...	...	...	...	14,402
Education Allowances	680	...	...	...	...	...	...	...	..	680
Special Train	3,004	..	...	...	...	...	...	...	...	3,004
Posting, Bullock Train, and Railway Train hire	3,609	...	...	...	...	2,462	...	...	...	6,071
Commissariat Carriage and Supplies	408	...	...	...	...	...	...	...	...	408
Purchase and Repair of Tents, and Camp Establishment & Furniture	3,206	120	19	9	...	953	...	...	...	4,307
House Rent	5,936	..	...	...	...	350	...	...	...	6,286
Keep of Elephants	...	...	...	...	...	...	250	...	...	250
Miscellaneous	17,125	412	192	63	2,171	2,555	4,054	...	882	27,454
TOTAL TOUR CHARGES £	85,480	755	401	494	8,453	11,095	6,587	96	1,772	115,133

No. 30 C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1886.

	£	£
RECEIPTS:		
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 24, page 46, Interest Receipts.	250,087	
Miscellaneous Receipts	299	
TOTAL RECEIPTS		£ 250,386

Note.—Amount of Securities held on the 31st March 1886 was as follows:—

	Amount.	Cost Price.
	R.	R. a. p.
4 per cent.	6,20,21,700	5,94,90,029 0 4
4½ per cent.	5,00,000	5,04,970 15 8
	6,25,21,700	5,99,95,000 0 0

CHARGES:		
Salaries and Charges of the several Currency Offices	23,387	
Repairs of Buildings and other Public Works Charges connected with the Department	324	
Value of Stationery supplied	315	
Value of Printing executed by Government Press	595	
House, Lighting, Police, and Water Rates	472	
Cost of Note Forms received from England, including Freight	17,636	
Pensions	1,420	
Service Telegrams	106	
Purchase of Service Stamps	254	
Cost of Chests, Bags, and Locks	235	
Charges for Remittance	1,481	
Contingencies	1,088	
Dead Stock (Cost of Office Furniture, &c.)	162	
Travelling Allowances	116	
TOTAL CHARGES		£ 47,591
NET PROFIT IN 1885-86		£ 202,795

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Sale proceeds of Unclaimed and Escheated Property	9,788	1,626	1,293	552	3,163	4,129	1,295	1,135	1,866	24,847
Court Fees realized in Cash	320	525	1	84	1,861	17,413	439	1,527	1,138	23,308
Pleadership Examination Fees	...	21	46	46	1,368	2,638	...	514	...	4,633
General Fees, Fines, and Forfeitures	2,857	10,283	23,204	6,516	66,452	26,436	31,745	32,842	24,749	225,084
Convict Settlement at Port Blair	37,264	...	...	...	...	...	...	...	...	37,264
Miscellaneous Fees and Fines—										
Record Room Receipts	...	...	...	...	...	2,436	...	...	...	2,436
Other Receipts	...	86	...	...	...	...	2	115	6	209
Miscellaneous	236	343	110	50	1,242	384	313	889	2,707	6,274
Sale proceeds of Jail Manufactures	1,821	21,047	18,599	1,570	77,657	30,135	17,156	15,660	9,699	193,344
Receipts on account of Thuggee School of Industry	...	11,019	...	...	...	...	...	...	...	11,019
Receipts on account of Convict Labour	102	11	1,134	5,264	28	13,537	10,367	873	7,547	38,863
Other Jail Receipts	954	71	762	138	992	246	965	375	4,250	8,753
Upper Burma Receipts	...	...	1,675	...	...	...	...	...	...	1,675
TOTAL RECEIPTS UNDER LAW AND JUSTICE £	53,342	45,032	46,824	14,220	152,763	97,354	62,282	53,930	51,962	577,709

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Salaries, Establishments and Contingencies of:—										
High Courts (as per details in Account No. 31C)	...	...	...	...	119,427	33,914	...	46,472	63,849	263,662
Chief Court (as per ditto ditto ditto)	...	...	...	...	...	...	31,965	...	...	31,965
Judicial Commissioner	315	6,026	5,479	...	...	8,586	...	...	...	20,406
Recorder	...	...	6,672	...	...	...	...	...	...	6,672
Law Officers	337	...	3,667	262	27,335	6,785	3,431	8,940	17,230	67,987
Civil and Sessions Courts (as per details in Account No 31D)	8,147	982	3,783	13,578	382,273	210,099	114,127	223,298	194,834	1,151,121
Criminal Courts (as per details in Account No. 31E)	12,828	57,103	82,189	35,598	207,514	154,838	119,479	90,876	133,269	893,694
Coroner's Court	...	...	...	...	1,317	...	...	865	1,293	3,475
Justices of the Peace	...	...	...	...	5,623	...	...	6,415	9,219	21,257
Courts of Small Causes	443	3,767	3,340	...	29,816	6,802	4,108	8,466	25,232	81,974
Jails (as per details in Account No. 31F)	5,274	49,160	64,242	10,376	174,316	96,130	72,093	79,860	61,327	612,778
Convict charges at Port Blair and Nicobars (as per details in Account No 31G)	135,166	...	...	...	...	...	...	...	...	135,166
Convict charges at Straits Settlements	1,970	...	...	...	...	...	...	...	...	1,970
Compensation Pay of Covenanted Civilians	...	...	..	...	...	1,196	...	...	...	1 196
Sub-Divisional Establishments	...	...	...	...	12,111	...	...	...	...	12,111
Pleadership Examination charges	...	...	100	16	875	2,458	...	121	...	3,570
Rents, Rates, and Taxes	9	...	...	124	...	...	...	...	...	133
Refunds	844	1,821	9,110	975	13,336	3,762	3,438	4,938	2,943	41,167
Upper Burma Charges	...	...	522	...	...	...	...	...	...	522
TOTAL CHARGES IN INDIA . £	165,333	118,859	179,104	60,929	973,943	524,570	348,641	470,251	509,196	3,350,826
CHARGES IN ENGLAND:										
Passage and outfit allowance of the Chief Justice of the High Court at Madras									800	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports									150	
									950	
Stores for India: Reports of Indian Appeal Cases for 1885, &c.—										
For Bengal									159	
										1,109
EXCHANGE ON CHARGES IN ENGLAND										349
TOTAL CHARGES UNDER LAW AND JUSTICE . £										3,352,284

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT, for the Year ended 31st March 1886.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£
Salaries of Judges	70,700	21,600	21,678	23,285	32,459	169,722
Appellate Branch—Establishment and Contingencies	29,079	12,314	10,287	13,694	8,721	74,086
Original Branch—Establishment & Contingencies	19,657	...	...	9,493	22,669	51,819
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT £	119,427	33,914	31,965	46,472	63,849	295,627

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Judicial Commissioners, Subordinate Judges, and Moonsiffs	4,336	973	2,103	6,907	206,369	112,165	76,138	97,924	92,854	599,709
Establishment	1,641	...	1,080	2,727	79,514	50,019	13,744	58,035	45,288	252,048
Ditto Judicial Record	...	...	...	...	...	5,939	...	...	...	5,939
Service of Processes	1,902	...	328	2,997	65,831	34,931	19,153	59,833	43,341	228,316
Travelling Allowances	103	9	35	87	3,231	1,161	1,510	637	3,947	10,720
Diet of Witnesses	11	...	...	117	1,466	716	...	2,734	1,995	7,039
Service Postage	13	...	6	52	2,502	1,191	1,338	871	1,828	7,801
Contingent Charges	141	...	231	691	23,360	3,977	2,244	3,264	5,367	39,275
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	214	214
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS £	8,147	982	3,783	13,578	382,273	210,099	114,127	223,298	194,834	1,151,121

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Part* of Salaries of Magistrates and Deputy Commissioners	...	15,647	16,468	9,055	42,563	53,743	35,296	11,154	25,916	209,842
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.	...	9,343	26,430	12,160	88,083	37,203	25,854	14,912	38,538	252,523
Salaries of Cantonment, City, and Railway Magistrates, &c.	8,025	2,584	285	...	3,671	12,565	8,101	989	7,747	43,967
Deputation Allowance not caused by absence of Officers	...	...	...	...	...	...	242	...	...	242
Establishments	3,042	17,216	17,569	10.126	40,894	33,812	32,950	48,158	38,157	241,924
Travelling Allowance	598	1,279	4,202	1,363	8,302	3,890	3,083	6,609	15,018	44.344
Diet and Road Money to Witnesses	195	2,038	...	92	1,441	5,201	4,019	3,059	4,010	20,055
Service of Processes	...	6,264	8,877	679	11,021	...	...	147	...	26,988
Service Postage	170	995	191	535	1,744	1,798	5,118	979	2,971	14,501
Other Contingencies	798	1,737	8,167	1,588	9,795	6,626	4,816	4,869	884	39,280
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	28	28
TOTAL CHARGES UNDER CRIMINAL COURTS £	12,828	57,103	82,189	35,598	207,514	154,838	119,479	90,876	133,269	893,694

* The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Inspection and General Superintendence	...	...	2,319	604	6,215	4,257	3,108	3,637	3,030	23,170
Presidency Jails	...	...	...	...	8,125	...	...	5,592	5,296	19,013
Central Jails	...	11,407	27,423	...	39,171	34,555	7,257	28,205	6,267	154,285
District Jails	3,823	6,773	18,390	8,228	52,724	32,745	34,540	20,417	28,560	206,200
Lock-ups	247	695	3,491	...	9,620	3,867	3,085	8,121	2,528	31,654
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	9,782	...	4,952	14,734
School of Industry	...	2,533	1,049	...	4,581	...	...	...	1,637	9,800
Jail Manufactures	1,204	27,752	11,027	1,544	53,880	20,284	14,294	13,282	8,655	151,922
Charges for Transportation of Convicts	...	...	543	...	...	422	27	606	402	2,000
TOTAL CHARGES UNDER JAILS £	5,274	49,160	64,242	10,376	174,316	96,130	72,093	79,860	61,327	612,778

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS, for the Year ended 31st March 1886.

	£	£
INDIA, GENERAL.		
Salary and Establishment of the Superintendent, including Judicial Establishment	12,267	
Police Establishment	13,101	
Medical, Commissariat, and other Establishments	11,893	
Commissariat Supplies	45,603	
Stores, Clothing, Tools, &c.	5,364	
Passage and Subsistence Money to Convicts	15,207	
Freight	14,985	
Miscellaneous Services, Supplies, and Contingencies	16,746	
		135,166
TOTAL CONVICT CHARGES AT PORT BLAIR, &c. £		135,166

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	£	£	£	£	£	£	£	£	£	£
Receipts from Railway Companies on account of Railway Police	4,693	1,461	...	...	...	4,550	2,974	90	2,079	15,847
Receipts on account of Police supplied to Public Departments, Private Persons and Companies	197	792	21	564	1,396	2,506	664	2,382	7,461	15,983
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	3,916	...	...	...	5,767	51,246	...	31,339	92,268
Recoveries on account of Village Police	...	...	166	...	9,250	...	380	...	1,545	11,341
Fees, Fines, and Forfeitures	544	13,114	2,901	7,540	49,769	19,913	10,576	24,315	20,690	149,362
Cash Receipts under Act XXXI of 1860 (Arms Act)	...	...	35	...	...	54	106	36	29	260
Contributions for Pensions	77	63	43	28	270	493	53	173	617	1,817
Miscellaneous	1,187	696	567	3,704	8,378	3,424	2,049	3,707	10,249	33,961
Upper Burma Receipts	...	...	172	...	...	...	...	....	...	172
TOTAL POLICE RECEIPTS . £	6,698	20,042	3,905	11,836	69,063	36,707	68,048	30,703	74,009	321,011
CHARGES.										
Presidency Police	...	...	...	...	29,432	...	...	16,001	50,510	95,943
Provincial Superintending Officers of the District Police	...	3,173	3,706	3,453	10,862	12,143	13,759	17,101	4,414	68,611
District Executive Force:										
District Superintendents and Assistants	2,043	18,192	20,547	5,309	47,188	39,492	35,466	33,193	23,823	225,253
Inspectors, Constables, &c.	27,919	87,396	125,367	26,318	268,187	268,857	217,203	252,658	257,651	1,531,556
Office and other Establishments	350	2,784	930	2,173	(a) 17,829	5,678	576	...	11,528	41,848
Police Hospitals, Establishments and Charges	154	1,146	60	393	215	2,277	...	3,336	451	8,032
Clothing	855	3,572	6,623	1,855	16,342	26,772	9,348	11,531	14,785	91,683
Arms and Accoutrements	...	1,804	7,655	90	4,590	4,775	1,669	5,639	..	26,222
Miscellaneous	2,091	10,394	23,910	4,297	44,287	17,219	18,677	23,753	34,657	179,285
TOTAL DISTRICT EXECUTIVE FORCE . £	33,412	125,288	185,092	40,435	398,638	365,070	282,939	330,110	342,895	2,103,879
Government Railway Police	8,513	4,305	...	99	8,383	7,377	12,550	9	8,021	49,257
Municipal Police	...	...	...	...	3,158	...	...	...	...	3,158
Village Police	...	...	32,023	84	12,170	242,706	...	638	81,775	369,396
Guards for the Customs, Salt and Public Works Departments	...	...	...	...	698	...	2,436	2,778	...	5,912
Special Police	397	240	11,678	47,721	18,490	2,763	13,846	...	...	95,135
Collection of Cattle Trespass Fines	276	4,510	211	1,735	2,810	5,464	3,066	13,770	8,009	39,851
Steam Boiler Inspection Establishment and Charges	...	...	800	...	1,537	...	...	...	1,064	3,401
Thuggee and Dacoity	9,546	...	...	...	...	28	...	...	...	9,574
Contribution from Pounds to Municipalities	...	...	...	...	...	...	...	203	...	203
Petty Construction and Repairs	85	...	..	...	...	...	...	...	...	85
Miscellaneous	1	...	...	...	...	12	...	...	...	13
Refunds	38	77	282	22	353	284	215	141	63	1,475
Upper Burma Charges	...	...	6,831	...	...	...	...	...		6,831
TOTAL POLICE CHARGES . £	52,268	137,593	240,623	93,549	486,531	635,847	328,811	380,751	496,751	2,852,724

(a) Includes Hospital Establishment.

No. 33A.—ACCOUNT of MARINE RECEIPTS, for the Year ended 31st March 1886.

RECEIPTS.	India, General.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£
Pilotage Receipts	...	...	...	80,245	402	553	81,200
Dockyard Services and Supplies to Private Individuals, &c.:							
Hire of Docks, Warp Boats, &c., including Docking Fees	1,340	...	...	...	...	...	1,340
Cost of Work executed for other Governments and Departments and for Ships of the Royal Navy	38,666	...	...	...	..	...	38,666
Ditto for Port and Local Funds and for Private Individuals	1,050	...	...	...	...	...	1,050
Value of Water supplied to Ships of the Royal Navy and Vessels of other Departments	1,611	...	...	...	...	...	1,611
Hire of Vessels	24,758	...	...	...	...	...	24,758
Sale Proceeds of Vessels and Stores:							
Sale Proceeds of Vessels	31	...	...	...	...	...	31
Sale Proceeds of condemned stores	1,996	...	...	173	...	...	2,169
Miscellaneous	...	124	...	...	...	...	124
Registration and other Fees:							
Fees realized at the Shipping Office	...	139	...	2,370	...	4,901	7,410
Examination Fees	...	...	...	311	...	...	311
Fees under Merchant Seamen's Act of 1854	...	...	...	5	...	...	5
Freight, Passage and Tonnage	238	2,242	158	...	...	...	2,638
Miscellaneous:							
Cost of Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas	9,859	...	...	...	...	...	9,859
Deductions for Mess Money	...	...	...	1,402	...	...	1,402
Coast Light Dues	...	19,953	...	...	...	...	19,953
Other Items	1,973	533	167	594	...	120	3,387
Upper Burma Receipts	...	4,518	...	...	...	...	4,518
TOTAL MARINE RECEIPTS ... £	81,522	27,509	325	85,100	402	5,574	200,432

No. 33 B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1886.

	Salaries and Establishments.	Contingencies.	£
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	£	£	
Naval Commander-in-Chief, India Station	917	...	917
Director and Deputy Director of Indian Marine	9,041	631	
Marine Section, Controller of Military Accounts	462	14	
Examiner of Marine Accounts	5,418	89	
	14,921	734	15,655
MARINE SURVEY ESTABLISHMENTS.			
Superintendent, Scientific and other Officers	10,110	...	
Office Establishment	474	1,007	
	10,584	1,007	11,591

MISCELLANEOUS SHORE ESTABLISHMENTS.	Salaries and Establishments.	Contingencies.	Total.	
Agent for Government Consignments, Calcutta	1,618	82	1,700	
Charges for landing stores for other Departments	...	...	3,544	
			5,244	
Deduct—Recoveries for stores landed for other Departments	...	...	5,479	
			—235	
Perim Light-house	361	525	886	
Miscellaneous	550	...	550	1,201

DOCKYARDS.	Kidderpore.	Bombay.	
Staff Officer and Transport Department	1,421	1,476	
Constructor's Department	371	1,596	
Factory Branch	2,232	2,697	
Builder's Branch	974	2,227	
Marine Storekeeper's Department	2,239	3,043	
Accountant's Office	2,071	2,717	
Dockyard Dispensary	56	298	
Hydraulic Lift at Hog Island	...	894	
Wages of Artificers and Labourers	13,704	30,808	
Miscellaneous	528	202	
	23,596	45,958	69,554

Net Tonnage.	Nominal Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.		
		Harbour and Sea-going Vessels.		
1,160	250	Steam Troop-ship "Tenasserim"	5,361	
512	70	Troop-ship "Amberwitch"	3,516	
394	150	Steamer "Enterprise"	3,585	
1,701	460	Troop-ship "Clive"	6,599	
1,317	200	Troop-ship "Canning"	5,428	
...	...	Troop-ship "Czarewitch"	84	
180	100	Steamer "May Frere"	982	
40	25	Steamer "Nancowry"	880	
366	150	Gun Boat "Quangtung"	4,270	
714	200	Turret-vessel "Abyssinia"	2,294	
745	250	Ditto "Magdala"	1,561	
		Contingencies	303	
				34,863
		Carried forward . £		133,781

No. 33B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1886—*continued.*

Net Tonnage.	Nominal Horse-power.	IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	£	£
		Brought forward .	...	133,781
		SALARIES AND ALLOWANCES, &c.—*continued.*		
		Inland Steamers and Flats.		
110	90	Steamer "Jaboona"	424	
86	50	Steamer "Comet"	1,755	
131	120	Steamer "Sir William Peel" . . .	181	
400	...	Troop Flat "Ganges"	466	
108	60	Steamer "Tigris"	1,547	
...	...	Troop Flat "Konai"	17	
338	150	Steamer "Irrawaddy"	1,453	
360	...	Troop Flat "Gogra"	484	
98	90	Steamer "Koladyne"	1,566	
47	...	Yacht Flat "Sonamukhi"	434	
		Contingencies	325	
				8,652
		Marine Survey.		
339	165	Steam-cutter "Investigator"	2,724	
		Survey Party No. 1	492	
		Do. No. 2	366	
		Contingencies	256	
				3,838
		Hulks.		
768	...	"Auckland"	218	
299	...	"Koel"	936	
1,031	...	"Semiramis"	1,557	
		Contingencies	13	
				2,724
		Small Steamers and Launches.		
40	22	"Leopard" (Torpedo Defences)	223	
5	6	"Alexandria"	130	
...	10	"Tickler"	36	
35	30	"Miner"	250	
...	9	"Sapper"	148	
		Torpedo Flat at Rangoon	90	
		Contingencies	3	
				880
		Viceroy's Yacht Establishment and Contingencies . . .	789	
		Lieutenant-Governor's Yacht Establishment and Contingencies .	459	
				1,248
		Yard Crafts.		
		Yard Craft, Calcutta	983	
		Ditto Bombay	3,880	
				4,863
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews . . .	12,138	
		Allowances in lieu of Provisions	3,148	
				15,286
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	10,291	
		Metals, Machinery, and Stores	7,658	
		Freight, Carriage, and Stowage	1,398	
		Coals and other Fuel	20,596	
		Marine Steam-Engines and Gear	24	
		Paint Materials, Hemp, Canvas, Rope, &c.	18,327	
			58,294	
		Deduct—Value of Supplies to other Departments . . .	32 760	
				25,534
		PURCHASE AND HIRE OF SHIPS.		
		Hire of Ships	1,712	1,712
		Carried forward ... £		198,518

No. 33B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1886—*continued*.

IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	£	£	£
Brought forward	...	198,518	
MISCELLANEOUS.			
Piloting and towing, &c., Indian Government Ships	818		
Passage and Conveyance of Officers and Men	1,711		
Allowance to Marine Officers for passing in Oriental languages	196		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Indian Government Ships at out-stations	12,063		
Medical Stores	184		
Freight on Europe Stores	2,530		
Miscellaneous	853		
		18,355	
		216,873	
Deduct—Amount debited to the Military Department for Stores, Coal, landing and embarking Troops, &c.		7,629	209,244

PROVINCIAL CHARGES (*SEE DETAILS NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay	TOTAL.	
	£	£	£	£	£	£	
MARINE SURVEY ESTABLISHMENT	20	...	...	...	...	20	
DOCKYARDS	470	...	...	...	...	470	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	3,305	4,330	...	272	3,668	11,575	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	...	1,271	...	...	1,271	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	4,893	...	7,632	671	...	13,196	
PURCHASE AND HIRE OF SHIPS AND VESSELS	1,000	...	...	...	...	1,000	
MISCELLANEOUS—							
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	...	61,232	402	315	61,949	
MARINE ESTABLISHMENTS	305	...	6,143	933	2,153	9,534	
OTHER MISCELLANEOUS CHARGES	9,182	3,014	6,310	...	...	18,506	
STATE YACHT ESTABLISHMENTS	...	...	128	...	...	128	
LIGHT-HOUSES AND LIGHT-SHIPS	9,290	...	...	...	...	9,290	
REFUNDS	71	...	191	...	...	262	
UPPER BURMA CHARGES	24	...	...	...	...	24	
TOTAL PROVINCIAL CHARGES IN INDIA £	28,560	7,344	82,907	2,278	6,136		127,225
					TOTAL CHARGES IN INDIA £		336,469

CHARGES IN ENGLAND:—	£	£	
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas	72,194		
Expenses incurred in connection with the repair of the Indian Government Steamers "Tenasserim" and "Clive," and the coaling, &c., of the latter vessel	875		
Sundry other payments	1,035		
		74,104	
Stores for India:—			
For Bengal: Coals	1,980		
Miscellaneous Stores	20,205		
	22,185		
	£		
For Madras: Miscellaneous Stores	...	6	
For Bombay: Coals	12,011		
Miscellaneous Stores	34,860		
	46,871		
		69,062	
			143,166
EXCHANGE ON CHARGES IN ENGLAND			45,065
		TOTAL MARINE CHARGES £	524,700

No. 33B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1886—*contd.*

DETAILS OF PROVINCIAL CHARGES.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
MARINE ESTABLISHMENTS.	£	£	£	£	£	£
Port Officer's Department	159	...	3,785	..	...	3,944
Assistant Master Attendant's Department	...	...	...	933	..	933
Shipping Office	...	...	1,986	...	2,014	4,000
Marine Court	79	...	372	...	139	590
Transport Agencies	67	...	...	...	...	67
TOTAL MARINE ESTABLISHMENTS £	305	...	6,143	933	2,153	9,534
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.						
Net Tonnage. / Nominal Horse-Power. — *Sea-going Vessels in Commission.*						
200 / 60 Steamer "Pulukwa"	792	...	...	...	...	792
200 / 60 " "Mayoo"	691	...	...	...	...	691
Sandoway Packet Service	485	...	...	...	...	485
Inland Steamers and Flats.						
50 / 35 Steamer "Dove"	...	653	...	...	...	653
... / 25 " "Lark"	...	801	...	...	...	801
19 / 65 Steam Launch "Cygnet"	...	2,876	...	...	...	2,876
... / ... Steamer "Margaret Northcote"	...	...	...	272	...	272
414 / 250 Steam Tug "Manora"	...	...	...	...	905	905
435 / 60 Steamer "Jhelum"	...	...	...	...	2,473	2,473
432 / ... Flat "Mooltan"	...	...	...	...	144	44
Life Boat at Alibag	...	...	...	...	146	146
Steam Launch Establishment and Contingencies	1,337	...	...	...	...	1,337
TOTAL SALARIES, &c. £	3,305	4,330	...	272	3,668	11,575
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.						
Branch, Master, and Mate Pilots' Allowances	...	...	6,029	...	108	6,137
Volunteers' and Leadsmen's Allowances	...	...	2,425	...	...	2,425
Pilotage Allowance, Free List	...	...	28,030	...	...	28,030
Pilotage Allowance, Licensed List	...	...	15,546	...	...	15,546
Pilot Vessels	...	...	4,444	...	113	4,557
Steamer "Undaunted"	...	...	2,705	...	...	2,705
Surgeon at the Sand Heads	...	...	412	...	...	412
Mess, Passage, and Miscellaneous	...	...	1,641	402	94	2,137
TOTAL PILOTAGE, &C. £	...	...	61,232	402	315	61,949
OTHER MISCELLANEOUS CHARGES.						
Conveyance of Mails	6,922	3,014	2,917	...	...	12,853
Shipping Fees and Sundries	137	...	45	...	...	182
Hire of Moorings for Sea-going and Inland Vessels	...	...	1,428	...	...	1,428
Allowance to Port Commissioners for collecting Marine Dues	...	...	280	...	...	280
Contribution to Port Funds	1,524	...	650	...	...	2,174
Life Boat Establishment	...	...	83	...	...	83
Port Officer's Steam Launch	...	...	108	...	...	108
Harbour Master's Fees for Sea-going and Inland Vessels	...	...	76	...	...	76
Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry	...	...	283	...	...	283
Survey of Sea-port Towns	492	...	...	...	..	492
Miscellaneous	107	...	440	...	...	547
TOTAL OTHER MISCELLANEOUS CHARGES £	9,182	3,014	6,310	...	...	18,506

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	£	£	£	£	£	£	£	£	£	£
FEES	786	3,017	1,064	3,668	46,570	7,879	4,910	21,106	39,750	128,750
CONTRIBUTIONS	714	6,462	...	79	2,579	1,130	83	585	7,919	19,551
INCOME FROM ENDOWMENTS	...	...	...	...	501	60	...	531	...	1,092
MISCELLANEOUS	3	2,009	730	140	2,775	3,195	46	3,313	5,083	17,294
Sale proceeds of Books, &c.	90	3,483	2,369	21	6	4,984	3,416	3,810	15,874	34,053
TOTAL RECEIPTS under EDUCATION . £	1,593	14,971	4,163	3,908	52,431	17,248	8,455	29,345	68,626	200,740
CHARGES.										
DIRECTOR OF PUBLIC INSTRUCTION—										
Salary	...	1,800	1,500	...	2,255	2,555	1,865	2,877	2,376	15,228
Establishment and Contingencies	...	983	840	...	3,072	1,559	1,710	1,946	1,296	11,406
INSPECTORS—										
Salary	405	6,091	5,088	3,892	29,992	15,932	8,030	18,021	11,720	99,171
Establishment and Contingencies	915	2,784	951	2,274	14,813	8,372	3,641	14,684	10,110	58,541
UNIVERSITY	...	...	...	...	...	...	2,615	...	2,700	5,315
GOVT. COLLEGES—General	3,341	1,061	3,794	...	38,278	9,834	5,450	20,616	14,664	97,038
Professional	...	...	40	...	9,684	...	...	2,444	10,016	22,184
GOVT. SCHOOLS—GENERAL—										
Secondary	3,516	10,801	1,255	7,103	64,061	1,862	15,773	18,422	35,843	158,636
Primary	1,259	21,663	898	2	1,112	89,885	31,349	24,490	105,750	276,408
GOVERNMENT SCHOOLS, SPECIAL—										
Training Schools	384	2,995	4,039	1,798	6,568	4,157	5,257	11,671	5,398	42,267
Technical Schools	...	7	1,112	437	3,569	...	1,975	10,325	5,526	22,951
Other Schools	...	...	...	...	5,887	...	...	887	...	6,774
GRANTS-IN-AID	7,330	5,101	9,606	12,879	55,620	27,271	30,155	50,490	23,199	221,651
Payments by Results	...	3,006	4,784	...	73,172	...	...	16,104	13,104	110,170
SCHOLARSHIPS	351	2,347	1,393	1,473	17,625	5,639	5,632	1,217	5,997	41,674
MISCELLANEOUS	170	337	10,030	756	2,182	2,259	2,976	3,229	582	22,521
Government Book Depôt	...	2,226	1,454	...	41	2,103	2,104	2,007	16,538	26,473
Grants for Encouragement of Literature	...	67	173	166	880	606	135	4	356	2,387
REFUNDS	...	1	3	...	642	6	141	198	810	1,801
TOTAL CHARGES IN INDIA . £	17,671	61,270	46,960	30,780	329,453	172,040	118,808	199,629	265,985	1,242,596
CHARGES IN ENGLAND—										
Passage to India of Educational Officers on appointment, &c.										381
EXCHANGE ON CHARGES IN ENGLAND										120
TOTAL CHARGES under EDUCATION . £										1,243,097

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Church of England:	£	£	£	£	£	£	£	£	£	£
Stipend of the Bishop	4,598	...	1,040	...	...	...	...	2,560	2,560	10,758
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service).	8,634	3,316	3,314	1,278	14,289	18,959	16,327	22,786	19,047	107,950
Establishments	477	206	268	43	840	682	692	1,402	1,385	5,995
Church of Scotland: (*a*)										
Pay of Chaplains and Registrars	720	...	43	...	1,464	1,968	1,920	2,272	2,442	10,829
Church Establishments	43	...	...	...	222	41	12	137	123	578
Allowances to Bishops and Priests of the Church of Rome (*a*).	24	...	396	...	622	401	162	...	2,219	3,824
Allowances to other Clergymen	215	...	...	...	...	...	...	380	...	595
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction and Repairs, &c.).	2,544	687	1,029	533	1,948	2,002	2,163	3,851	3,916	18,673
Charges for Cemeteries	203	188	212	93	514	703	551	550	829	3,843
TOTAL CHARGES IN INDIA (*a*) £	17,458	4,397	6,302	1,947	19,899	24,756	21,827	33,938	32,521	163,045
CHARGES IN ENGLAND:										
Passage to India of Chaplains on appointment										609
EXCHANGE ON CHARGES IN ENGLAND										192
TOTAL ECCLESIASTICAL CHARGES (*a*) £										163,846

(*a*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army expenditure and included in Account No. 65, page 157.

No. 36 A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1886.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Medical College and School Fees	...	...	...	...	2,278	...	...	1,626	2,753	6,657
Hospital Receipts	...	...	143	...	6,371	77	...	891	1,606	9,088
Lunatic Asylum Receipts	...	217	637	56	2,623	404	3,426	2,462	1,161	10,986
Sale of Medical Stores	...	...	...	45	...	51	137	138	35	406
Income from Endowments	...	...	...	...	...	227	...	139	...	366
Contributions	310	537	92	...	3,000	8,616	204	7,086	286	20,131
Miscellaneous	2	266	49	26	355	826	186	483	1,152	3,345
TOTAL RECEIPTS IN INDIA . £	312	1,020	921	127	14,627	10,201	3,953	12,825	6,993	50,979

RECEIPTS IN ENGLAND:		
Royal India Lunatic Asylum, Ealing:—Pay, Pensions, &c., of Inmates appropriated to their Maintenance, Sale of Farm Produce, &c.	2,310	
Receipts on account of the Maintenance of two Lunatics in Broadmoor Asylum &c.	227	
		2,537
EXCHANGE ON RECEIPTS IN ENGLAND		799
TOTAL MEDICAL RECEIPTS . £		54,315

No. 36 B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1886.

CHARGES.	£	£	£	£	£	£	£	£	£	£
Medical Establishment	7,452	18,460	12,213	8,993	46,272	47,966	30,617	49,369	26,316	247,658
Vaccine Establishment	235	2,888	1,908	1,331	14,303	12,174	7,244	14,882	(a) 26,759	81,724
Medical Colleges and Schools	...	...	199	...	23,407	2,003	7,165	9,243	6,357	48,374
Government Hospitals and Dispensaries	2,971	6,690	1,896	4,421	39,581	37,265	19,892	68,227	53,690	234,633
Lunatic Asylum	80	1,722	2,101	622	11,282	5,652	5,770	9,718	11,220	48,167
Sanitary Commissioner	5,666	913	718	323	4,066	3,563	4,441	(b) 6,248	...	25,938
Chemical Examiner's Department	...	...	366	...	469	368	99	1,760	2,245	5,307
Grants for Medical purposes	2,007	232	2,278	1,460	4,575	436	4,577	8,871	13,522	37,958
Lock Hospital	...	...	1,131	...	...	...	...	1,113	2,313	4,557
Refunds	...	296	6	...	19	67	123	37	950	1,498
Upper Burma Charges	...	...	359	...	...	...	...	...	...	359
TOTAL CHARGES IN INDIA . £	18,411	31,201	23,175	17,150	143,974	109,494	79,928	169,468	143,372	736,173

CHARGES IN ENGLAND:	£	
Royal India Lunatic Asylum, Ealing:—Salaries and allowances of the Staff, Board and Clothing of the Lunatics, and other expenses	6,700	
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum	478	
Expenses attending the Deputation sent to India to conduct investigations regarding Cholera, and of the Representatives of the Indian Government at the International Sanitary Conference at Rome, &c.	1,489	
		8,667
EXCHANGE ON CHARGES IN ENGLAND		2,728
TOTAL MEDICAL CHARGES . £		747,568

(a) Includes charges for Sanitation.

(b) Of this, 1,100*l.* is for the Health Officer's Department.

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
IN INDIA.										
POLITICAL AGENTS—										
Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	85,954	940	...	3,518	...	1,640	8,087	13,466	38,588	152,193
Establishments and Contingent Charges	67,592	45	38	1,315	555	763	2,423	6,061	23,276	102,068
CHARGES ON NORTH-WEST FRONTIER—										
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	884	...	...	884
Allowance to Khyber Tribes	...	...	...	...	...	...	9,451	...	...	9,451
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	8,411	...	...	8,411
Payments for Guarding Hill Passes	...	...	...	...	...	...	2,245	...	...	2,245
Beluchistan Charges—										
Beluchi Guard	4,836	...	...	...	...	...	...	...	...	4,836
Mission to Gwadar	...	...	...	...	...	...	...	...	...	...
Frontier Levies and Maintenance of Communication	39,676	...	...	...	...	...	...	...	...	39,676
POLITICAL SUBSIDIES—										
Political Subsidies	339,643	...	...	...	...	...	...	...	...	339,643
Moiety of Zanzibar Subsidy	8,640	...	...	...	...	...	...	...	...	8,640
ENTERTAINMENT OF ENVOYS AND CHIEFS	20,940	...	158	345	587	...	3,209	...	1,767	27,006
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c.	30,756	...	...	239	1,035	251	2,555	59	3,493	38,388
AFGHAN DELIMITATION COMMISSION	232,240	...	...	...	...	...	...	...	...	232,240
REFUGEES AND STATE PRISONERS—										
Charges on account of the ex-Amir of Afghanistan	...	...	...	...	...	6,563	...	...	...	6,563
Charges in connection with ex-King Theebaw, Burma	...	...	...	...	...	...	...	1,684	...	1,684
Allowances for Maintenance of Ayub Khan, Hoshain Khan and Alum Khan	10,980	...	...	...	...	...	...	...	...	10,980
Allowance to Refugee Princes	...	...	98	...	...	...	...	...	843	941

Allowance to Cabul Refugees	...	...	...	...	...	...	18,704	...	...	18,704
State Prisoners	...	64	682	...	85	2,681	15	761	584	4,872
EXPENDITURE AGAINST THE REVENUE OF BERBERA AND BHULAR	...	...	...	...	...	...	...	...	8,887	8,887
UPPER BURMA CHARGES	...	...	1,095	...	...	...	...	...	...	1,095
MISCELLANEOUS—										
Mhairwarrah Battalion	15,469	...	...	...	...	...	...	...	...	15,469
Connected with Reina Expedition Charges	...	...	...	151	...	...	...	...	...	151
Amount placed at the disposal of the Viceroy for Secret Service	1,297	...	...	...	...	...	...	...	...	1,297
Rewards to Native Chiefs for Political Services	...	...	...	...	...	...	162	...	...	162
Rewards for Intelligence and Assistance	...	...	...	...	...	...	1,342	...	23	1,365
Demarcation of Boundary and Trans-Frontier Surveys	...	...	...	150	5	103	59	159	6	482
Petty Construction and Repairs	...	...	...	37	...	...	...	...	...	37
Rents, Rates, and Taxes	...	...	18	...	...	...	12	...	127	157
Rawal-Pindi Durbar	...	...	...	...	...	...	29,672	...	...	29,672
Allowance to Hostages	...	...	..	...	...	...	1,305	...	...	1,305
Gilgit Mission	...	...	...	...	...	...	10,578	...	...	10,578
Kashgur Mission	...	...	...	...	...	...	837	...	...	837
Sikhim Mission	...	...	...	...	341	...	...	...	...	341
Sundry Charges	15,014	202	969	214	332	788	5,349	509	2,884	26,261
TOTAL CHARGES IN INDIA £	873,037	1,251	3,058	5,969	2,940	12,789	105,300	22,699	80,478	1,107,521

	£		
IN ENGLAND—			
Mission to the Court of Persia	10,000		
Her Majesty's Establishment in China	15,000		
Sum placed at the disposal of the Secretary of State for India for Secret Service	5,000		
Expenses in connection with the Afghan Boundary Commission	1,616		
Contribution towards the expenses of the Jeddah Consulate, for the years 1884-85 and 1885-86	950		
	32,566		
Stores for India: Presentation articles, &c.	293		
		32,859	
EXCHANGE ON CHARGES IN ENGLAND		10,343	
TOTAL CHARGES OF POLITICAL AGENCIES, &c. £		1,150,723	

No. 38 A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1886.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
IN INDIA:										
Receipts on account of Experimental, Cotton, Silk, Tea and Cotton Gin Factories, and Model Farms	...	146	210	74	...	1,427	661	362	1,199	4,079
Botanical Garden Receipts	169	1,020	...	...	230	2,635	1,424	313	851	6,642
Cinchona Plantation Receipts	...	...	...	...	9,476	...	...	9,778	...	19,254
Receipts on account of Public Exhibitions and Fairs	...	115	...	...	843	3,798	6,159	...	381	11,296
Government Bull and Stallion Receipts	1,715	...	50	...	...	5	5	...	57	1,832
Fees, &c., levied under Inland Labour Transport Act VII of 1873	...	...	...	5,108	2,922	41	...	...	...	8,071
Examination Fees	72	...	...	...	168	8	7	6,262	...	6,517
Emigration Fees	...	...	...	...	1,062	481	3	264	...	1,810
Sale of Instruments and Stores by the Mathematical Instrument Factory	10,313	...	...	...	...	...	...	...	...	10,313
Miscellaneous	1,154	29	5	1	19	747	482	92	676	3,205
TOTAL RECEIPTS IN INDIA £	13,423	1,310	265	5,183	14,720	9,142	8,741	17,071	3,164	73,019
IN ENGLAND:										
Sale proceeds of Books, Maps, &c.										137
EXCHANGE ON RECEIPTS IN ENGLAND										43
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS £										73,199

No. 38 B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1886.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Scientific.										
SURVEY OF INDIA (as per detail below)	151,083	...	...	...	...	...	...	...	...	151,083
GEOLOGICAL SURVEY: £										
Superintending Officers 12,564										
Establishment 1,093										
General Charges (including Library, Museum, &c.) 4,900										
	18,557	...	...	...	...	...	...	...	...	18,557
Exploration of Petroleum, Coal and Minerals	5,559	1	...	...	...	...	...	912	...	6,472
Meteorological Department	24,019	...	...	...	...	...	...	...	...	24,019
Archæological Department	4,571	...	561	...	620	32	...	1,529	2,473	9,786
Repairs of Monuments of Antiquity	318	...	...	...	...	...	...	...	...	318
Museums	4,120	434	340	10	1,262	1,859	537	2,102	324	10,988
Observatories	11	...	...	...	...	...	...	1,832	1,661	3,504
Donations to Scientific Societies, &c.	...	41	240	...	1,292	...	...	400	450	2,423
Agricultural.										
Model Farms	...	1,227	2,092	13	...	2,165	539	5,744	1,645	13,425
Experimental Factories	...	...	...	...	...	2,245	...	...	1,008	3,253
Tea Nurseries and Plantations	...	...	50	...	...	42	...	...	...	92
Cinchona Plantations	...	...	96	...	10,418	...	...	7,292	27	17,833
Cotton Department	...	...	...	...	...	...	...	...	1,018	1,018
Public Exhibitions and Fairs	10,335	671	563	462	4,667	4,078	2,933	1,481	6,864	32,054
Bull and Stallion Charges	22,515	66	260	...	5	37	1,984	22	5,925	30,814
Veterinary Class	2,080	...	2,650	...	...	...	1,955	...	299	6,984
Botanical and other Public Gardens	432	2,384	100	...	10,246	10,437	11,193	2,687	2,699	40,178
Agricultural Department	3,023	1,414	1,462	...	1,147	...	874	...	4,396	12,316
Emigration.										
Emigration	649	...	...	18	2,299	74	...	3,085	...	6,125
Inland Labour Transport	...	...	...	3,570	2,823	66	...	...	...	6,459
Statistical.										
Census Charges	...	...	...	...	169	...	...	...	...	169
Registration of Railway Traffic	...	30	...	...	165	...	180	...	549	924
Registration of River-borne Traffic	...	...	...	331	1,411	...	...	...	...	1,742
Gazetteer and Statistical Memoirs	5,246	...	...	...	...	40	498	...	46	5,830
Provincial Statistics	128	1,272	247	1,758	2,041	10,180	1,398	5,831	2,358	25,213
Miscellaneous.										
Examinations	4,668	...	...	...	276	...	...	6,173	101	11,218
Management of Local Funds	...	...	...	...	...	...	...	...	8,132	8,132
Rents, Rates and Taxes	1,526	...	...	...	...	...	...	...	...	1,526
Miscellaneous	—16	190	...	9	...	148	57	...	941	1,329
Refunds	9	...	...	1	39	132	2	163	...	346
TOTAL CHARGES IN INDIA £	258,833	7,730	8,661	6,172	38,880	31,535	22,150	39,253	40,916	454,130
				(a)373,961						
CHARGES IN ENGLAND. Stores for India				(b)7,252				13	13	7,278
				381,213				39,266	40,929	
Other Charges as in Home Accounts										9,233
									TOTAL CHARGES IN ENGLAND	16,511
EXCHANGE ON CHARGES IN ENGLAND									£	5,197
									TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS £	475,838

(a) Total Charges in India for the Bengal Presidency.
(b) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

	INDIA, GENERAL. *Scientific.*	£
SURVEY OF INDIA:		
Controlling and Administrative Staff		19,698
Head-Quarters Offices:		
Office Establishment and Drawing Branch		14,005
Lithographic Establishment		3,404
Photographic Establishment		3,094
Engraving Establishment		7,049
Cadastral Maps (besides English Charges for Stores)		3,197
Trigonometrical Office Establishment		9,218
Miscellaneous Contingent Charges		7,834
Mathematical Instrument Factory (including cost of Instruments purchased in India)		6,526
Survey Parties:		
Charges of Working Parties		191,646
General and Miscellaneous Charges		4,365
	£	270,036
Deduct—Transferred to Revenue Survey, Account No. 13B, page 29	114,888	
Do. do. to Bombay Forest, do. No. 21, page 41	4,065	
		118,953
TOTAL CHARGES UNDER SURVEY OF INDIA £		151,083

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section E.—Miscellaneous.

Revenue £1,077,809. Expenditure £4,634,598.

Major head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Territorial and Political Pensions.	39	Expenditure	88	...	...	652,742
Civil Furlough	40	Expenditure	90	...	...	262,535
Superannuation	41A	Receipts	91	...	416,513	...
„	41B	Expenditure	92	...	...	2,901,786
Stationery	42A	Receipts	93	...	55,690	...
„	42B	Expenditure	93	...	...	510,696
Exchange	43	Receipts	95	...	264,378	...
Miscellaneous	44	Receipts	96	...	341,228	...
„	45	Expenditure	97	...	...	306,839
		TOTAL		...	1,077,809	4,634,598

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1886.

		£	£
INDIA, GENERAL.			
Territorial and Political Pensions.			
Pension of Wajid Ali Shah, ex-King of Oudh		107,366	
Prince Furriddoon Kadr Mirza Mahamood Hozubeer Ally Bahadoor		4,620	
Portion of Pension of Maharaja Dhulip Singh, paid in India		1,200	
Pension granted to Nawab Ikbal-ud-dowlah, a member of the late Royal Family of Oudh, for life, for services to the British Government		3,600	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		10,741	
Pensions not exceeding 5,000 rupees per annum		33,644	
		161,171	
Charitable Allowances.			
Pagoda and Mosque Allowances in Coorg	1,116		
Other Items	2,946		
		4,062	
			165,233
CENTRAL PROVINCES.			
Territorial and Political Pensions.			
Sustanik Gond Raja, for life, allowance of late Ruler continued to 15th April 1885, the day of his death		1,335	
Rajah Azim Shah (heir of Sustanik Gond Raja)		4,375	
Raghoji Rao	Members of the Bhonsla Family: the pensions are for life.	6,000	
Laxman Rao		1,200	
Laxmi Baee		600	
Ahilojee Ahir Rao		750	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		1,414	
Pensions not exceeding 5,000 rupees per annum		16,468	
			32,142
BURMA.			
Charitable Allowances.			
Allowances to Delhi, Banda, and other State Prisoners and to Shan Chiefs		3,042	
			3,042
ASSAM.			
Territorial and Political Pensions.			
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		1,240	
Pensions not exceeding 5,000 rupees per annum		1,372	
		2,612	
Charitable allowance		35	
			2,647
BENGAL.			
Territorial and Political Pensions.			
Stipends and Allowances of the Nizamut.			
Nawab Ali Kadr Said Hosain Ali Mirza Bahadur		23,000	
Walla Kadr Said Hosain Ali Mirza		2,500	
Nawab Azim Ali Khan eldest son of the late Nawab Assadulah Khan, and others		5,632	
Raisoon-nissa Begum (Widow of Humayoonjah)		9,982	
Nawab Jhumshe Jehan Begum (Consort of Fareedoonjah)		4,589	
Nawab Shahoonissa Begum		3,600	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		19,448	
Pensions not exceeding 5,000 rupees per annum		16,679	
Miscellaneous		1,085	
Carried forward	£	86,515	203,064

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1886—*continued.*

	£	£	£
Brought forward		86,515	203,064
BENGAL—*continued.*			
Other Pensions, &c.			
Maharajah Sreeput Sing	1,700		
Allowance to Khurda Raja	2,560		
Unno-chutter charges paid in Cuttack	682		
		4,942	
Said Ahmad Ali, son of the late Nawab Tahar Jung of the Chitpore Family	618		
Said Ashgar Ali, son of the late Nawab Tahar Jung of the Chitpore Family	867		
		1,485	
Raja of Sikhim		1,200	
Pensions not exceeding 5,000 rupees per annum		6,456	
			100,598
NORTH-WESTERN PROVINCES AND OUDH.			
Territorial and Political Pensions.			
Ishreepersad Narain Singh, Maharaja of Benares, under treaty with ancestors of Maharaja, dated 27th October 1794		10,000	
Raja Beer Bhuder Singh, of the family of the Raja of Benares, for life		1,607	
Nawab Sultan Begum, for life, Allowance of former Government continued		900	
Family of the ex-Raja of Coorg		804	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		22,558	
Political Pensions not exceeding 5,000 rupees per annum		41,296	
Commutations of Pensions		1,451	
		78,616	
Pensions and Charitable Allowances.			
	£		
Charitable Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	905		
Pensions and Charitable Allowances not exceeding 5,000 rupees per annum	7,980		
		8,885	
			87,501
PUNJAB.			
Territorial and Political Pensions.			
Golam Kasim Khan		1,800	
Raja Ali Bahadoor, son of Raja Fyztullub Khan		1,000	
Raja Jeswant Singh		786	
Mahomed Yar Khan, for life		600	
Sirdar Sooltan Secunder, for life		167	
Sirdarni Dhurm Koonwar, Widow of a Chief in Cis-Sutlej States		1,000	
Mahomed Akram Khan Nawab of Amb		600	
Saïd Yakoob Khan		1,000	
Political Pensions not exceeding 5,000 rupees per annum		20,632	
		27,585	
Pensions and Charitable Allowances.			
Charitable Allowances not exceeding 5,000 rupees per annum		16,520	
			44,105
Carried forward		£	435,268

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1886—*continued.*

	£	£
Brought forward		435,268
MADRAS.		
Territorial and Political Pensions.	£	
Allowances to the Relatives, Servants, &c., of His Highness the late Raja of Tanjore, including Commutation of Pensions, &c.	21,389	
Allowances to the Family of the late Raja Pertab Singh	723	
		22,112
Pensions, &c., to the Families and Dependents of the late Nawabs of the Carnatic	40,599	
Stipends, &c., to the Family of the late Prince Azim Jah Bahadoor	15,282	
		55,881
Allowance to H. H. Intizamul-Mulk, Bahadoor, Prince of Arcot	7,060	
Assessment on "Ameer Mahal," the residence of the Prince of Arcot	47	
		7,107
Stipends to the Family of the late Nawab of Masulipatam		3,306
Stipends and Extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan, exclusive of payments made in Bengal		2,886
Stipends to the Family and Dependents of the late Nawab of Kurnal		5,467
Stipends to the Family and Dependents of the late Zemindar of Gumsur		1,877
Stipends to the Family and Dependents of the late Zemindar of Palkonda		1,277
Other Allowances		73
		99,986
Charitable Allowances		643
		100,629
BOMBAY.		
Territorial and Political Pensions.		
Pensions to the Family and Dependents of the late Nawab of Surat, being the sum assigned by the East India Company for the support of the Daughters of Meer Jaffir Ali		10,000
Rajaram Bhonslay, son of Sagoonabee Saheb		3,000
Sirdar Shere Ali Khan, late Wali of Candahar		6,000
Sultan Fudil Mahsin, of Lahej, for loss of Transit Dues, and other considerations		4,283
Allowances, &c., to the ex-Ameers of Sindh and others		18,480
Various Pensions and Allowances exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		11,232
Pensions not exceeding 5,000 rupees per annum		34,844
		87,839
TOTAL IN INDIA	£	623,736
CHARGES IN ENGLAND.		
Portion of Pension of His Highness Maharaja Dhulip Singh	21,064	
Members of the Bengal Nizamut Family	998	
	—	22,062
EXCHANGE ON CHARGES IN ENGLAND		6,944
TOTAL TERRITORIAL AND POLITICAL PENSIONS	£	652,742

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1886.

	£
IN INDIA:	
India, General	293
Bengal	2,643
N.-W. Provinces and Oudh	90
Madras	219
Bombay	1,344
TOTAL IN INDIA	4,589
IN ENGLAND:	
As in Home Accounts	196,191
EXCHANGE ON CHARGES IN ENGLAND	61,755
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES £	262,535

No. 41 A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Subscriptions to the Military Fund	32,731	...	...	...	...	...	...	29,478	25,049	87,258
Subscriptions to the Military Orphan Fund	14,301	...	...	...	1,362	...	...	...	...	15,663
Amount appropriated from the Capital Account of the Military Orphan Fund	32,082	...	...	...	...	...	...	...	...	32,082
Subscriptions to the Medical Retiring Fund	579	...	...	...	...	...	...	5,009	134	5,722
Subscriptions under the Indian Civil Service Family Pension Regulations	21	138	94	72	410	339	131	383	472	2,060
Subscriptions to the Bengal Civil Fund	5,308	1,205	1,123	915	13,962	11,732	5,426	146	250	40,067
Subscriptions to the Madras Civil Fund	50	...	...	...	...	...	...	...	...	50
Subscriptions to the Bombay Civil Fund	428	...	31	...	...	...	...	...	8,371	8,830
Family Subscriptions of Native Members of the Covenanted Civil Service	...	...	...	...	121	44	...	...	...	165
Contributions for Pensions and Gratuities	27,655	637	662	404	5,144	1,304	4,465	2,373	15,110	57,844
Recoveries on account of Capitalized Pensions (Marine)	1,406	...	...	...	...	...	...	...	...	1,406
Miscellaneous	446	...	...	...	...	36	12	57	35	586
TOTAL RECEIPTS IN INDIA £	115,007	1,980	1,910	1,481	20,999	13,455	10,034	37,446	49,421	251,733
RECEIPTS IN ENGLAND.										
Receipts as in Home Accounts										125,330
EXCHANGE ON RECEIPTS IN ENGLAND										39,450
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES £										416,513

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES, paid during the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Superannuation and Retired Allowances of the Revenue and other Public Departments	35,336	12,507	16,488	5,374	118,058	122,791	56,556	89,792	110,282	567,184
Compassionate Allowances	2,639	1,444	266	30	2,473	5,999	2,782	2,245	10,446	28,324
Gratuities	1,635	639	658	335	2,955	2,350	2,097	2,683	2,118	15,470
Marine Pensions and Gratuities	11,971	...	...	...	...	...	...	...	...	11,971
Donations to Service Funds	24,924	...	...	...	...	..	...	228,419	...	253,343
Pensions of the Military Fund	5,948	...	...	...	...	...	...	11,103	6,513	23,564
Pensions of the Military Orphan Fund	7,500	...	...	...	...	...	...	...	...	7,500
Pensions of the Medical Retiring Fund	165	...	...	...	...	...	...	2,480	...	2,645
Covenanted Civil Service Annuities	444	...	...	...	...	1,067	...	947	824	3,282
Pensions of the Bengal Civil Fund	1,483	...	...	...	1,278	...	10	...	...	2,771
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	...	...	109	109
Bonus to Officers of the Public Works Department	...	...	...	...	475	...	...	...	300	775
Refunds	4,119	38	...	...	...	79	26	322	142	4,725
Upper Burma Charges	...	...	10	...	...	...	...	...	...	10
TOTAL IN INDIA £	96,163	14,628	17,422	5,739	125,239	132,286	61,471	337,991	130,734	921,673
CHARGES IN ENGLAND.										
Charges as in Home Accounts										1,506,051
EXCHANGE ON CHARGES IN ENGLAND										474,062
TOTAL SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES £										2,901,786

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1886.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Receipts from Sale of Stationery, &c.	3	41	89	50	5,447	261	432	2,031	2,018	10,372
Sale of Gazettes and other Publications	2,797	130	247	35	5,701	3,376	220	5,073	1,731	19,310
Other Press Receipts	3,957	1,701	165	195	8,249	652	5,311	3,272	2,506	26,008
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING : £	6,757	1,872	501	280	19,397	4,289	5,963	10,376	6,255	55,690

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1886.

INDIA, GENERAL.

	£	£	£	
Printing Establishment and Charges :				
		Brought forward		86,174
Government Central Press Establishment :		Secretariat Presses :		
Superintending Officers	1,950	Foreign Department	1,012	
Establishment	41,579	Home Department	1,687	
Official Postage	2,705	Military Department	4,867	
Purchase of Materials and Stock	2,514	Public Works Department	1,234	
House-rent	276	Private Secretariat Department	2,466	
Contingencies	20,311	Mysore Residency	66	
	69,335			10,732
Branch Press, Simla	16,839			
		Work done at Contract Rates		890
		Refunds		363
Carried forward	86,174			98,159
Deduct—Value of Stationery supplied from Central Stores to the several Governments				*169,590* — *71,431*

CENTRAL PROVINCES.

Stationery supplied from Central Stores			5,648	
Purchase of Stationery			2,218	
Printing Establishment and Charges :				
Establishment	2,678	Work done at Contract Rates	1,448	
Official Postage	329	Contingencies	1,576	6,418 — 14,284
Purchase of Materials and Stock	387			
		Carried forward	£	— 57,147

No. 42B.—Account of Charges for Stationery and Printing, for the Year ended 31st March 1886—*continued.*

				£	£
			Brought forward .		—57,147
BURMA.					
Stationery supplied from Central Stores				6,975	
Refunds				15	
Upper Burma Charges				86	
Printing Establishment and Charges:	£		£		
Superintending Officer	732	Official Postage	256		
Establishment	8,109				
Purchase of Materials and Stock	748	Contingencies	454	10,299	
					17,375
ASSAM.					
Stationery supplied from Central Stores				2,536	
Purchase of Stationery				674	
Printing Establishment and Charges:					
Superintending Officers	360				
Establishment	1,982	Work done at Contract Rates	1		
Purchase of Materials and Stock	207	Contingencies	169		
Official Postage	61			2,780	
					5,990
BENGAL.					
Stationery supplied from Central Stores				58,125	
Stationery Office at the Presidency				10,191	
Purchase of Stationery				76,892	
Refunds				39	
Printing Establishment and Charges:					
Superintending Officer	1,209	Official Postage	1,346		
Establishment	21,266	Work done at Contract Rates	4,864		
Purchase of Materials and Stock	1,513	Government Publications	330		
Contingencies	8,007			38,535	
					183,782
NORTH-WESTERN PROVINCES AND OUDH.					
Stationery supplied from Central Stores				20,424	
Purchase of Stationery				6,129	
Refunds				3	
Printing Establishment and Charges:					
Superintending Officers	2,273	Official Postage	1,295		
Establishment	13,732	Contingencies	2,670		
Purchase of Materials and Stock	5,258	Work done at Contract Rates	3,064		
Lithography	692			28,984	
					55,540
PUNJAB.					
Stationery supplied from Central Stores				7,294	
Purchase of Stationery				12,425	
Printing Establishment and Charges:					
Superintending Officer	760	Lithography	3,995		
Establishment	8,864	Official Postage	678		
		Contingencies	2,507		
		Work done at Contract Rates	4,677	21,481	
					41,200
MADRAS.					
Stationery supplied from Central Stores				41,726	
Stationery Office at the Presidency				2,846	
Purchase of Stationery				26,097	
Refunds				118	
Printing Establishment and Charges:					
Superintending Officers	1,882	Lithography	1,175		
Establishment	18,368	Official Postage	2,505		
Purchase of Materials and Stock	1,777	Contingencies	1,504		
		Work done at Contract Rates	4,455	31,666	
					102,453
BOMBAY.					
Stationery supplied from Central Stores				26,862	
Stationery Office at the Presidency				2,984	
Purchase of Stationery				4,476	
Refunds				16	
Printing Establishment and Charges:					
Superintending Officers	2,162	Contingencies	3,855		
Establishment	19,760	Work done at Contract Rates	1,321		
Purchase of Materials and Stock	1,042	Official Postage	1,026	29,166	
					63,504
			TOTAL IN INDIA . £		412,697
CHARGES IN ENGLAND—					
Stores for India: For Bengal				39,921	
For Madras				11,765	
For Bombay				15,608	
				67,294	
Stationery, Printing, and Bookbinding, for the India Office, &c.				7,243	
					74,537
EXCHANGE ON CHARGES IN ENGLAND					23,462
			TOTAL CHARGES FOR STATIONERY AND PRINTING . £		510,696

No. 43.—ACCOUNT shewing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the YEAR ended 31st March 1886.

	Net Sterling.	Exchange at average rate obtained for Bills, &c.	Credits *or Debits* in respect of contract and fixed rates.	Further Credits on account of Stores used on Revenue Account.	Net Results. Gain.	Net Results. Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT.	£	£	£	£	£	£
GUARANTEED RAILWAYS.						
Net Repayments in India—						
Bombay, Baroda and Central India Railway	66,057	20,793	6,005	17,188	2,400	...
Great Indian Peninsula Railway	246,130	77,475	22,375	72,166	17,066	...
Madras Railway	30,661	9,651	2,788	13,946	7,083	...
Oude and Rohilkund Railway	*326,511*	*102,776*	...	18,086	120,862	...
Scinde, Punjab and Delhi Railway	337,497	106,234	30,682	22,056	...	53,496
South Indian Railway	50,094	15,768	2,178	16,923	3,333	...
	403,928	127,145	64,028	160,365	150,744	53,496
OTHER RAILWAYS.						
Net Withdrawals in India—						
Southern Mahratta Railway	*769,375*	*242,177*	*134,557*	...	107,620	...
Indian Midland Railway	*635,166*	*199,932*	*158,454*	...	41,478	...
	1,404,541	*442,109*	*293,011*	...	149,098	...
	1,000,613	*314,964*	*228,983*	160,365	299,842	53,496
REMITTANCE ACCOUNT.						
Net Payments in England—						
East Indian Railway advances	473,338	148,993	123,595	...	...	25,398
Rajputana-Malwa Railway	134,433	42,316	35,032	...	...	7,284
Money Orders issued in India	182,181	57,345	51,851	...	...	5,494
Miscellaneous	*180,757*	*56,897*	*689*	...	56,208	...
	609,195	191,757	209,789	...	56,208	38,176
TOTAL £	*397,418*	*123,207*	*19,194*	160,365	356,050	91,672

Net Gain by Exchange £264,378.

N.B.—The figures in Italics in columns 2 and 3 represent Gain and Loss respectively.

No. 44.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Gain by Exchange on Transactions in India	9,912	...	2	...	...	...	...	1	783	10,698
Premium on Bills	7,297	38	584	20	4,980	376	88	304	287	13,974
Unclaimed Deposits	2,474	584	450	2,359	26,511	...	5,781	3,183	8,774	50,116
Treasure Trove	...	...	217	41	5	59	...	12	148	482
Unclaimed Bills of Exchange of more than Three Years' standing	29	4	1	...	80	31	41	26	39	251
Sale Proceeds of Durbar Presents	4,014	...	3	31	266	...	615	...	150	5,079
Sale of Old Stores and Materials	319	55	31	79	3,406	474	841	225	251	5,681
Sale of Land and Houses, &c.	60	436	160	...	13	2,247	...	...	...	2,916
Government Audit Fees	1,440	1	1,150	115	2,923	...	...	557	734	6,920
Contributions	306	1,350	360	...	...	14,757	...	1,778	9,287	27,838
Rents	651	5,362	8,102	1,678	2,113	12,752	4,379	32,154	1,317	68,508
Rates and Taxes	2	886	...	...	...	...	...	...	...	888
Miscellaneous Fees, Fines, and Forfeitures	3,541	38	3	2	20,292	67	267	3,356	2,521	30,087
Recoveries from Railway Companies for general supervision by Central Offices	3,861	...	...	...	...	...	...	...	1,967	5,828
Recovery of Insurance and other charges on English Stores	12	3	43	103	5,316	127	8	612	3,844	10,068
Revenue from Berbera and Bhular	...	...	...	...	...	...	...	...	11,089	11,089
Extraordinary Items	4,865	...	...	...	1,386	...	...	1,148	664	8,063
Miscellaneous	4,097	417	153	250	21,089	5,115	14,769	19,174	3,396	68,460
Tolls on Khyber Roads	...	...	...	...	...	...	5,732	...	...	5,732
Upper Burma Receipts	...	...	271	...	...	...	...	...	...	271
TOTAL RECEIPTS IN INDIA £	42,880	9,174	11,530	4,678	88,380	36,005	32,521	62,530	45,251	332,949
RECEIPTS IN ENGLAND.										
Receipts as in Home Accounts										6,297
EXCHANGE ON RECEIPTS IN ENGLAND										1,982
TOTAL MISCELLANEOUS RECEIPTS £										341,228

No. 45.—ACCOUNT of MISCELLANEOUS CHARGES; for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
ALLOWANCES, REWARDS, &c.—	£	£	£	£	£	£	£	£	£	£
Allowances to Civil Servants out of employ	...	...	...	...	...	...	...	65	42	107
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	16	67	127	112	267	115	123	41	186	1,054
Rewards for Proficiency in Oriental Languages, &c.	281	100	60	550	990	152	518	1,497	1,092	5,240
REMITTANCE CHARGES—										
Charges for Remittance of Treasure	12,297	422	981	806	4,007	3,974	4,105	3,476	2,058	32,126
Loss on Specie Remittances	8	...	...	...	...	...	...	...	...	8
Discount on Supply Bills	480	...	...	...	...	...	13	37	...	530
Loss by Exchange on Local Transactions	4,322	...	...	...	...	...	...	...	3	4,325
BOOKS AND PERIODICALS—										
Subscription to Periodicals, &c.	10	...	...	1	...	...	...	7	1,440	1,458
Cost of Books and Publications	219	...	12	9	476	1,854	168	1,070	831	4,139
CHARITY—										
Donations for Charitable Purposes	1,115	316	185	111	10,003	5,574	277	5,771	4,168	27,520
Charges on account of European Vagrants	2	2	6	4	300	205	176	497	839	2,031
MISCELLANEOUS—										
Rewards for Destruction of Wild Animals	101	1,904	920	975	1,862	1,449	1,001	10,633	1,431	20,276
Petty, Provincial, and Local Establishments	1,921	2,617	3,408	4,253	4,845	4,527	4,237	51,790	2,306	79,904
Special Commissions of Enquiry	330	...	...	...	8,581	76	...	1,442	1,173	11,602
Victualling Forts	...	...	...	...	...	...	192	...	...	192
Irrecoverable Temporary Loans, written off	1	...	11	8	...	4	19	...	18,033	18,076
Charges for searching for Hidden Treasure	...	...	...	...	3	...	15	...	...	18
Distribution of Opium Dues to Native States	145	...	...	...	...	...	...	...	...	145
Contributions	...	...	507	...	...	...	...	533	...	1,040
Rents, Rates, and Taxes	1,793	2	310	330	15,054	2	...	1,410	7,535	26,436
Petty Construction and Repairs	97	...	...	55	...	...	...	298	3,000	3,450
Loss on Uninsured Shipments	265	...	...	...	...	...	...	...	...	265
Extraordinary Items	6,465	...	...	...	241	...	...	...	...	6,706
Miscellaneous and Unforeseen Charges	1,215	336	29	4	4,799	703	530	511	3,281	11,408
Miscellaneous Refunds	395	375	1	12	1,176	1,797	1,750	12	1,726	7,244
UPPER BURMA CHARGES	...	...	284	...	...	...	...	...	...	284
TOTAL CHARGES IN INDIA £	31,478	6,141	6,841	7,230	52,604	20,432	13,124	79,090	48,644	265,584
CHARGES IN ENGLAND:										
Charges as in Home Accounts										31,378
EXCHANGE ON CHARGES IN ENGLAND										9,877
TOTAL MISCELLANEOUS CHARGES £										306,839

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section F.—Famine Relief and Insurance.

Expenditure £1,500,000.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Famine Relief . .	46	Expenditure	100	...	...	40,695
Construction of Protective Railways.	47	Capital Expenditure	100	...	...	589,000
Construction of Protective Irrigation Works.	48	Capital Expenditure	101	...	...	186,807
,,	48A	Detailed account of Ordinary Capital Expenditure to 31st March 1886 . .	102	829,343	...	...
Reduction of Debt .	49	Expenditure	102	...	...	683,498
,,	49A	Account of Commission for the Reduction of Debt	102	...	...	...
		TOTAL .		...	...	1,500,000

No. 46.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1886.

	Bengal.	Punjab.	Madras.	Bombay.	Total.
	£	£	£	£	£
DIRECT CHARGES TO REVENUE.					
Salaries, Establishments, and Office Contingencies	640	...	52	...	692
Charitable Relief	4,956	...	27,293	279	32,528
Irrecoverable Famine Advances written off	10	37	84	...	131
Miscellaneous	(a)6,778	...	713	181	7,672
	12,384	37	28,142	460	41,023
RECEIPTS.					
Miscellaneous	...	...	328	...	328
NET FAMINE CHARGES IN INDIA £	12,384	37	27,814	460	40,695
				TOTAL FAMINE RELIEF £	40,695

(a) Includes 6,077*l.* on account of Expenditure on Relief Works.

No. 47.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS, for the Year ended 31st March 1886.

NAME OF RAILWAYS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE UP TO 31ST MARCH 1886.						REMARKS.
					DEDUCT.									
	Construction.	Establishment.	Stock and Advances.	Loss by Exchange.	Receipts on Capital Account.	Stores and advances paid for in previous years and charged to works in current year in excess of payment on the same account.	NET TOTAL.	Construction.	Establishment.	Stock and Advances.	Loss by Exchange.	Less receipts on Capital Account.	NET TOTAL.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	
BENGAL.														
Assam-Behar { Tirhoot Section	95,418	7,908	83,733	9,621	114	...	196,566	194,281	13,471	83,799	9,621	169	301,003	
Assam-Behar { Assam-Behar Section	144,682	13,237	55,374	24,793	188	...	237,898	297,274	29,839	113,551	28,359	260	468,763	
N.-W. PROVINCES.														
Jhansie-Manikpur Railway	*-254,550*	*-30,429*	*-28,666*	*—847*	*—260*	...	*—314,232*	...	...	...	...	...	...	
Bilaspore-Etawah Railway	*—525*	...	15	...	...	...	*—510*	17,974	...	73	42	1	18,088	
PUNJAB.														
Rewari-Ferozepore	68,254	4,665	...	...	10	28,539	44,370	1,115,395	73,692	...	80,939	939	1,269,087	
MADRAS.														
Vizagapatam-Raipore Railway Survey	...	...	...	...	...	...	...	24,543	...	*—39*	...	1	24,503	
Cuddapah-Nellore	83,685	13,352	46,739	15,236	332	...	158,680	159,389	30,290	122,848	24,236	341	336,422	
Kadiri Extension Survey, Cuddapah-Nellore Ry.	8,499	...	...	...	10	...	8,489	13,692	...	15	...	10	13,697	
Bellary-Kistna	300,569	31,679	51,777	25,120	607	...	408,538	594,616	67,130	167,392	49,109	704	877,543	
Hindupur Extension Survey, Bellary-Kistna Ry.	...	...	...	...	...	...	...	3,452	...	...	...	...	3,452	
Damalchera-Villupuram Survey	6,783	...	...	...	...	...	6,783	8,983	...	36	...	...	9,019	
BOMBAY.														
Southern Mahratta Railway	...	..	...	...	...	...	...	34,178	7,147	13,262	20,151	22,031	52,707	
TOTAL	452,815	40,412	208,972	73,923	1,001	28,539	746,582	2,463,777	221,569	500,937	212,457	24,456	3,374,284	
DEDUCT—Amount charged to the Ordinary Grant							...						58,762	
„ not charged to Revenue							157,582						581,543	
Net charged to State Railways, Protective Works						{ India	589,000						2,733,979	
						{ England	...						...	

Of the sums shown under Protective Public Works, the following amounts have been debited to Ordinary or transferred without charge from other Departments :—

	During the year.	To end of year.
	£	£
Vizagapatam-Raipur	...	8,450
Jhansie-Manikpur	...	1,386
Rewari-Ferozepore	...	5,986
Southern Mahratta	...	(a)42,940
TOTAL	...	58,762

(a) 10,384*l.* Ordinary Famine Relief Outlay, recovered from the Southern Mahratta Railway Company, shown as a drawback against Protective Outlay.

No. 48.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS, for the Year ended 31st March 1886.

NAMES OF CANALS.	EXPENDITURE DURING THE YEAR.									TOTAL EXPENDITURE UP TO 31ST MARCH 1886.							
						DEDUCT											
	Works.	Establishment.	Tools and Plant.	Stock and Advance.	Loss by Exchange.	Receipts on Capital Account.	Stores and Advances paid for in previous years, and charged to works in current year in excess of payment on the same account.	TOTAL.	NET TOTAL.	Works.	Maintenance	Establishment.	Tools and Plant.	Stock and Advance.	Loss by Exchange.	Less receipts on Capital Account.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
BENGAL.																	
Orissa Coast Canal (*a*)	6,670	1,530	...	...	...	...	...	...	8,200	63,240	...	14,541	419	...	...	..	78,200
N.-W. P. AND OUDH.																	
Betwa Canal	42,608	12,235	—*294*	...	15	*79*	*1,684*	*1,763*	52,801	275,545	...	80,080	10,083	4,824	21	*794*	369,759
PUNJAB.																	
Swat River Canal	7,835	4,745	93	...	...	*74*	*635*	*709*	11,964	244,815	...	59,357	9,787	1,734	...	*526*	315,167
MADRAS.																	
Buckingham Canal	32,633	7,420	1,039	...	...	...	...	...	41,092	461,847	...	113,208	12,984	...	...	...	588,039
Rushikulya Canal	14,317	2,260	1,402	...	341	...	...	...	18,320	24,534	...	4,053	3,860	...	341	...	32,788
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	...	...	635	...	8,586	351	...	...	..	9,572
Surveys	...	...	...	...	...	...	...	...	...								
TOTAL MADRAS	46,950	9,680	2,441	...	341	...	...	...	59,412	487,016	...	125,847	17,195	...	341	..	630,399
BOMBAY.																	
Chankapur Tank	1,340	256	292	...	...	...	...	...	1,888	3,197	...	1,642	803	...	...	...	5,642
Maladevi Tank	1,374	124	28	...	...	...	...	...	1,526	2,107	...	1,161	145	...	...	...	3,413
Nira Canal	41,746	7,310	511	...	...	*100*	...	*100*	49,467	255,628	240	57,351	10,175	...	...	*580*	322,814
Mushwad Tank	19,566	5,881	207	...	...	...	...	...	25,654	149,977	...	30,314	6,359	...	...	*147*	186,503
Gokak Canal (First Section)	811	161	15	...	...	...	...	...	987	31,948	...	6,888	583	...	...	*5*	39,414
TOTAL BOMBAY	64,837	13,732	1,053	...	...	*100*	...	*100*	79,522	442,857	240	97,356	18,065	...	...	*732*	557,786
GRAND TOTAL	168,900	41,922	3,293	...	356	*253*	*2,319*	*2,572*	211,899	1,513,473	240	377,181	55,549	6,558	362	*2,052*	1,951,311
DEDUCT—Outlay incurred from Ordinary Funds as per details entered under Ordinary Capital, page 102	16,633	7,420	1,039	...	...	...	...	...	25,092	609,980	240	187,254	28,711	3,535	...	*377*	829,343
NET TOTAL { INDIA	152,267	34,502	2,254	...	356	*253*	*2,319*	*2,572*	186,807	903,493	...	189,927	26,838	3,023	362	*1,675*	1,121,936
NET TOTAL { ENGLAND																	26
NET TOTAL { EXCHANGE																	6

(*a*) The construction of this canal is being carried out from Ordinary Provincial Funds; the expenditure recorded here is a Grant-in-Aid sanctioned by the Imperial Government from the Protective Grant. For the total capital outlay, see details under Ordinary.

SUMMARY.

YEAR.	CAPITAL EXPENDITURE.												REVENUE.			DEFICIT.			SURPLUS.		
	STATE RAILWAYS.			IRRIGATION WORKS.				TOTAL.													
	In India.	In England.	TOTAL.	In India.	In England.	Exchange.	TOTAL.	In India.	In England.	Exchange.	TOTAL.		State Railways.	Irrigation.	TOTAL.	State Railways.	Irrigation.	TOTAL.	State Railways.	Irrigation.	TOTAL.
For 1881-8-	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852		...	...	...	...	...	...	...	...	...
,, 1882-83	—*733,129*	...	—*733,129*	263,443	...	...	263,443	130,314	...	...	130,314		...	...	...	...	...	...	...	...	...
,, 1883-84	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471		...	...	...	...	...	...	...	...	...
,, 1884-85	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503		...	...	...	...	...	...	...	...	...
,, 1885-86	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807		...	...	...	...	...	...	...	...	...
TOTAL	2,733,979	...	2,733,979	1,121,936	26	6	1,121,968	3,855,915	26	6	3,855,947		...	...	...	...	...	...	...	...	...

No. 48 A.—DETAILED ACCOUNT of ORDINARY CAPITAL EXPENDITURE to 31st March 1886, upon IRRIGATION WORKS, on which the EXPENDITURE is now charged to PROTECTIVE WORKS—IRRIGATION.

NAMES OF CANALS.	Works.	Maintenance.	Establishment.	Tools and Plant.	Stock and Advance.	Less receipts on Capital Account.	NET TOTAL.
	£	£	£	£	£	£	£ c
N.-W. P. AND OUDH.							
Betwa Canal	2,153	...	15,106	644	...	...	17,903
PUNJAB.							
Swat River	96,685	...	28,877	4,933	3,535	162	133,868
MADRAS.							
Buckingham Canal	418,700	...	112,141	12,908	...	...	543,749
BOMBAY.							
Chankapur Tank	1,681	...	1,240	511	...	...	3,432
Nira Canal	53,210	240	21,361	6,192	...	127	80,876
Mushwad Tank	29,467	...	5,423	2,880	...	83	37,687
Gokak Canal (First Section)	7,699	...	2,168	633	...	5	10,495
Maladevi Tank	385	...	938	10	...	...	1,333
TOTAL BOMBAY	92,442	240	31,130	10,226	...	215	133,823
GRAND TOTAL	609,980	240	187,254	28,711	3,535	377	829,343

No. 49.—ACCOUNT of REDUCTION of DEBT for INSURANCE against FAMINE, for the Year ended 31st March 1886.

INDIA, GENERAL.	£
Amount placed at credit of the Commission for Reduction of Debt	683,498

No. 49 A.—ACCOUNT of the COMMISSION for the REDUCTION of DEBT, for the Year ended 31st March 1886.

	India.		India.
	£		£
Amount credited to this account by per contra charge to Reduction of Debt under Famine Relief and Insurance for the Reduction of Debt in India	683,498	Amount of Government Securities discharged by payment at the Bank of Bengal in 1885-86 as per following details:—	
		Reduced 4 per cent. loan of 1881	150
		Balance on 31st March 1886 retransferred to Government in relief of borrowing	683,348
TOTAL £	683,498	TOTAL £	683,498

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance.)

Expenditure £632,055.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					£	£
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	50	Expenditure	104	...	...	632,055
		TOTAL .		...	...	632,055

No. 50.—ABSTRACT ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) in the Year ended 31st March 1886.

RAILWAYS.	During the Year.	To close of previous Year.	TOTAL TO END OF YEAR.
IMPERIAL.	£	£	£
Punjab.			
Bolan (Lower Ghât)	251,533	...	251,533
Punjab Northern State Railway, Northern Section	...	2,807,006	2,807,006
Sind-Pishin Railway, Southern Section	...	1,413,143	1,413,143
Ferozepore (Sutlej) Bridge and Tramway	163,878	24,584	188,462
Sind-Sagar Railway, Western Section	656,205	18,020	674,225
Sind-Sagar Railway, Eastern Section	107,098	21,266	128,364
Sind-Pishin Railway, Northern Section	1,684,851	847,515	2,532,366
Kandahar Reserve	230,038	...	230,038
	3,093,603	5,131,534	8,225,137
Madras.			
Vizagapatam-Raipur Railway Survey	...	24,504	24,504
India.			
Bhopal Railway	...	131,057	131,057
Expenditure in England for Stores purchased and remaining unappropriated	—3,322	94,681	91,359
Store-keeper for State Railways	...	11,651	11,651
	—3,322	237,389	234,067
TOTAL IMPERIAL	3,090,281	5,393,427	8,483,708
PROVINCIAL.			
Assam.			
Jorhat State Railway	6,197	47,218	53,415
Cheerapoonji Mountain Railway	23,982	28,631	52,613
	30,179	75,849	106,028
Bengal.			
Kaunia-Dhurla Railway	2,158	93,919	96,077
N.-W. Provinces and Oudh.			
Lucknow-Sitapur-Kheri Railway	99,718	45,002	144,720
TOTAL PROVINCIAL	132,055	214,770	346,825
TOTAL	3,222,336	5,608,197	8,830,533
DEDUCT—Outlay chargeable to the grant not provided from Revenue	2,590,281	625,026	3,215,307
GRAND TOTAL	632,055	4,983,171	5,615,226

SUMMARY OF EXPENDITURE BY PROVINCES.

	India.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	TOTAL.
	£	£	£	£	£	£	£
India	...	30,179	2,158	99,718	500,000	...	632,055
England	...	...	...	...	...	...	...
TOTAL	...	30,179	2,158	99,718	500,000	..	632,055

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section H.—Railway Revenue Account.

Revenue £13,684,084. Expenditure £ 14,415,797.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major head Total. Revenue.	Major head Total. Expenditure.
				£	£	£
State Railways . .	51	State Railways—Gross Earnings and Working Expenses	106	...	9,958,890	*4,902,092
		Interest on Debt—				
,, .	52	State Railways	108	...	...	2,663,285
		Annuities in purchase of Railways—				
,, .	52A	East Indian Railway	110	...	...	1,553,758
,, .	52B	Eastern Bengal Railway	110	...	...	187,040
,, .	53	Interest on Capital deposited by Companies	110	...	...	257,834
Guaranteed Railways .	51	Net Traffic Receipts	106	..	3,725,075	...
,, .	52	Surplus Profits, Land and Supervision .	108	...	...	476,682
,, .	52	Interest	108	...	...	4,231,707
,, .	54	Detailed Account of Charges for Land and Supervision	111	79,553	...	...
,, .	55	Total amount advanced for Guaranteed Interest	112	...	...	...
Subsidized Companies	56	Receipts—Repayment of advances of Interest	112	...	119	...
,, .	56A	Expenditure—Land	112	...	...	44,125
Miscellaneous Railway Expenditure . .	57	Expenditure	113	...	...	99,274
		TOTAL .		...	13,684,084	14,415,797

* Includes 168,968*l* on account of payments to East Indian Railway Company for Surplus Profits and Provident Fund.

No. 51.—ACCOUNT showing the Working of

Names of Railways.	Capital Outlay to 31st March 1886.	Earnings. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	Total.
	£	£	£	£	£
Guaranteed Railways.					
Bombay, Baroda, and Central India Railway	8,458,492	385,312	919,750	13,140	1,318,202
Great Indian Peninsula Railway	24,651,026	768,960	2,827,406	57,826	3,054,192
Madras Railway	10,572,599	320,030	427,435	13,487	700,952
Oude and Rohilkund Railway	8,661,771	214,391	317,287	39,839	571,517
Scinde, Punjab, and Delhi Railway	11,068,924	344,934	663,406	45,894	1,054,234
South Indian Railway	4,470,870	247,437	200,964	2,039	450,440
	67,883,682	2,281,064	5,356,248	172,225	7,809,537
State Railways.					
India—General.					
East Indian Railway	(a)32,586,150	1,297,391	3,292,178	(c)114,018	4,703,587
Rajputana-Malwa, including Rewari-Ferozpore	10,343,117	466,805	1,175,273	22,945	1,665,023
Holkar	1,300,258				
Sindia	920,149	21,513	15,143	2,752	39,408
Store-keeper for State Railways	130,440	...	...	...	...
Expenditure in England for Stores purchased and remaining unappropriated	558,011	...	...	...	...
Bhopal	131,057	1,188	1,402	52	2,642
	45,969,182	1,786,897	4,483,996	139,767	6,410,660
Central Provinces.					
Nagpore-Chattisgarh	1,142,616	22,873	123,205	1,271	147,349
Wardha Coal	698,076	3,575	14,709	46,537	64,821
Umaria Colliery	25,599	...	...	2,224	2,224
	1,866,291	26,448	137,914	50,032	214,394
Burma.					
Burma State Railways	2,853,702	122,366	111,037	182	233,585
Assam.					
Jorhat	53,415	145	3,361	119	3,625
Cheerapunji—Companygunge	52,613	...	...	...	...
	106,028	145	3,361	119	3,625
Bengal.					
Eastern Bengal Railway	(b)4,792,694	194,936	235,825	24,827	455,588
Nalhati	35,489	4,779	2,941	160	7,880
Northern Bengal	2,277,221	69,846	139,934	24,140	233,920
Tirhoot, including Mozufferpore-Hajipore Section	1,527,070	54,499	58,663	14,864	128,026
Patna-Gya	418,172	33,846	17,436	468	51,750
Ranaghat-Bhagwangola	29,365	...	...	...	...
Dacca	631,656	6,294	5,031	1,398	12,723
Assam-Behar	769,766	...	...	...	...
Bengal Central	...	43,063	7,580	3,485	54,128
Kawnia-Dhurla	96,077	4,396	1,076	7,509	12,981
Bengal Nagpur	163,152	...	...	...	...
	10,740,662	411,659	468,486	76,851	956,996
North-Western Provinces and Oudh.					
Ghazipore-Dildarnagar	70,311	2,083	2,348	219	4,650
Cawnpore-Achneyra	1,185,173	49,420	38,636	7,763	95,819
Bareilly-Pilibhit	149,057	2,995	4,555	843	8,393
Bilaspur-Etawah Railway	18,088	...	...	...	...
Katni-Umaria Section, Bilaspur-Etawah Railway	389,238	...	...	...	...
Lucknow-Sitapur-Kheri	144,720	...	...	...	...
	1,956,587	54,498	45,539	8,825	108,862
Punjab.					
North-Western	17,014,042	508,048	1,271,930	28,245	1,808,223
Amritsar-Pathankot	560,740	17,741	8,816	2,428	28,985
Sind-Sagar, Western Section	674,225	...	...	...	...
Ferozepore (Sutlej) Bridge and Tramway	188,462	...	...	...	...
	18,437,469	525,789	1,280,746	30,673	1,837,208
Bombay.					
Dhond and Manmad	1,092,149	42,769	47,711	262	90,742
Southern Mahratta Railway	52,707	...	...	...	...
Southern Mahratta (Subsidized Railway)	3,377,213	39,308	63,983	—473	102,818
	4,522,069	82,077	111,694	—211	193,560
Madras.					
Vizagapatam-Raipore	24,504	...	...	...	...
Cuddapah-Nellore	336,422	...	...	...	...
Cuddapah-Nellore, Kadiri Extension Survey	13,697	...	...	...	...
Bellary-Kistna	877,543	...	...	...	...
Bellary-Kistna, Hindupur Extension Survey	3,452	...	...	...	...
Damalchera-Villupuram Survey	9,019	...	...	...	...
	1,264,637	...	...	...	...
Total State and Subsidized Railways	...	3,009,879	6,642,773	306,238	9,958,890

(a) The actual Capital cost of the East Indian Railway is as follows.

	£
By Company before purchase	30,650,000
" Government before purchase	264,527
" Government after purchase	1,671,623
	32,586,150

This excludes the premiums in the commuted value of Capital Stock or the premium issued in excess in the discharge of Debenture Stock or purchase of annuities.

* Includes 230*l.* on account of Rent of premises in England occupied by the East Indian Railway Company, and 72*l.* exchange thereon.

RAILWAYS in INDIA during 1885-86.

Working Expenses.							Net Receipts.	Percentage on Capital Outlay.
Maintenance.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	Exchange.	Total.		
£	£	£	£	£	£	£	£	£
172,405	162,954	65,599	74,091	67,449	...	543,498	774,704	9·16
477,988	686,484	239,001	247,997	198,640	...	1,850,110	1,804,082	7·32
110,486	156,083	46,357	74,042	52,412	...	439,380	321,572	3·04
133,227	101,483	28,718	51,499	52,126	...	367,053	204,464	2·39
131,300	188,825	90,337	81,008	95,626	...	587,096	467,138	4·22
88,736	92,436	37,419	40,841	37,893	...	297,325	153,115	3·42
1,114,142	1,388,265	508,431	569,478	504,146	...	4,084,462	3,725,075	5·49
589,077	430,378	162,259	293,065	238,522	...	1,713,301	2,990,286	9·17
192,255	376,976	56,736	125,046	146,226	...	897,239	767,784	6·60
4,671	3,915	1,383	2,503	6,968	...	19,440	19,968	2·17
...	....	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
1,227	1,590	...	...	914	...	3,731	—1,089	—·83
787,230	812,859	220,378	420,614	392,630	...	2,633,711	3,776,949	...
37,917	26,028	6,290	11,893	12,577	...	94,705	52,644	4·61
3,697	5,112	2,630	2,385	37,770	...	51,594	13,227	1·89
...	...	...	...	9,265	...	9,265	—7,041	—27·50
41,614	31,140	8,920	14,278	59,612	...	155,564	58,830	...
65,637	44,161	11,311	30,730	22,246	684	174,769	58,816	2·06
821	1,359	87	1,401	561	...	4,229	—604	—1·13
...	...	...	...	...	...	...	...	...
821	1,359	87	1,401	561	...	4,229	—604	...
77,471	59,758	26,473	64,719	56,064	14,152	298,637	156,951	3·27
2,784	950	307	855	1,794	78	6,678	1,202	3·38
53,580	33,397	6,343	19,170	34,479	2,065	149,034	84,886	3·72
20,846	20,322	4,628	17,451	27,959	352	91,558	36,468	2·39
6,147	5,152	1,819	3,302	10,759	...	27,179	24,571	5·87
...	...	...	...	...	...	...	...	...
4,438	4,232	706	4,305	4,769	8	18,458	—5,735	—·91
...	...	...	...	...	...	...	...	...
20,892	7,119	2,982	7,850	15,870	...	54,713	—585	...
2,841	1,444	425	988	5,321	...	11,019	1,962	2·04
...	...	...	...	...	...	...	...	...
188,999	132,374	43,683	118,640	156,925	16,655	657,276	299,720	...
549	461	163	298	965	...	2,436	2,214	3·15
21,282	22,809	4,693	15,334	14,891	213	79,222	16,597	1·40
1,695	1,153	135	1,474	1,656	...	6,113	2,280	1·53
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
23,526	24,423	4,991	17,106	17,512	213	87,771	21,091	...
190,113	333,193	75,068	127,889	111,980	7,408	845,651	962,572	5·65
8,897	6,564	1,106	3,478	4,126	...	24,171	4,814	·86
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
199,010	339,757	76,174	131,367	116,106	7,408	869,822	967,386	...
...	...	...	68,680	...	...	68,680	22,062	2·02
...	...	...	...	...	...	...	...	...
21,546	28,622	2,664	13,707	14,763	...	81,302	21,516	·64
21,546	28,622	2,664	82,387	14,763	...	149,982	43,578	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...		...	...	...	...	...	...	...
1,328,383	1,414,095	368,208	816,523	780,355	24,960	4,733,124	5,225,760	...

(b) The actual Capital cost of the Eastern Bengal Railway is as follows.

	£
By Company before purchase	3,279,138
„ Government before purchase	42,448
„ Government after purchase	378,633
„ Capital outlay, Calcutta and South-Eastern Railway	936,475
„ Capital outlay, Porada Section, Northern Bengal Ry.	156,000
	4,792,694

This excludes the premiums in the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of annuities.

H.—Railway Revenue Account.

No. 52.—ACCOUNT showing the RECEIPTS and CHARGES of the GOVERNMENT

Names of Railways.	Credited under Revenue Heads.		Charged	
	Net Receipts, *vide* Account No. 51.	Gross Earnings, *vide* Account No. 51.	Working Charges, *vide* Account No. 51.	Interest and India.
Guaranteed Railways.	£	£	£	£
East Indian Railway	...	...	...	...
Bombay, Baroda, and Central India Railway	774,704	1,318,202	543,498	28,607
Great Indian Peninsula Railway	1,804,082	3,654,192	1,850,110	3,299
Madras Railway	321,572	760,952	439,380	...
Oude and Rohilkund Railway	204,464	571,517	367,053	9,770
Scinde, Punjab, and Delhi Railway	467,138	1,054,234	587,096	7,212
South Indian Railway	153,115	450,440	297,325	879
	3,725,075	7,809,537	4,084,462	49,767
State Railways.				
India—General.				
East Indian Railway	2,990,286	4,703,587	1,713,301	217,513
Rajputana-Malwa including Rewari-Ferozepore	767,784	1,665,023	897,239	417,275
Holkar				
Sindia	19,968	39,408	19,440	36,710
Store-keeper for State Railways	...	...	...	3,645
Expenditure in England for Stores purchased and remaining unappropriated	...	...	...	17,236
Bhopal	—1,089	2,642	3,731	5,242
	3,776,949	6,410,660	2,633,711	697,621
Central Provinces.				
Nagpore-Chattisgarh	52,644	147,349	94,705	44,798
Wardha Coal	13,227	64,821	51,594	27,522
Umaria Colliery	—7,041	2,224	9,265	700
	58,830	214,394	155,564	73,020
Burma.				
Burma State Railways	58,816	233,585	174,769	111,973
Assam.				
Jorhat	—604	3,625	4,229	2,012
Cherra-Companygunge	...	...	...	1,625
	—604	3,625	4,229	3,637
Bengal.				
Eastern Bengal Railway	156,951	455,588	298,637	61,803
Nalhati	1,202	7,880	6,678	1,427
Northern Bengal	84,886	233,920	149,034	90,503
Tirhoot including Muzufferpore-Hajipore	36,468	128,026	91,558	62,064
Patna-Gya	24,571	51,750	27,179	16,559
Ranaghat-Bhagwangola	...	...	...	1,173
Dacca	—5,735	12,723	18,458	23,031
Assam-Behar	...	...	...	22,102
Bengal-Nagpur	...	...	...	5,428
Bengal Central	—585	54,128	54,713	24,802
Kawnia Dhurla	1,062	12,081	11,019	3,800
	299,720	956,996	657,276	(a)287,890
North-Western Provinces.				
Ghazipore-Dildarnagar	2,214	4,650	2,436	2,820
Cawnpore-Achneyra	16,597	95,819	79,222	45,829
Bareilly-Pilibhit	2,280	8,393	6,113	5,828
Cawnpore-Kalpi-Jhansi	...	...	...	3,113
Jhansi-Manickpur	...	...	...	6,285
Bilaspur-Etawah	...	...	...	734
Katni-Umaria Section, Bilaspur-Etawah Railway	...	...	...	9,707
Lucknow-Sitapur-Kheri	...	...	...	3,794
	21,091	108,862	87,771	78,110
Punjab.				
North-Western	962,572	1,808,223	845,651	673,071
Amritsar-Pathankot	4,814	28,985	24,171	22,419
Sind-Sagar, Western Section	...	...	...	13,845
Ferozepore (Sutlej) Bridge	...	...	...	4,261
Bolan Lower Ghat	...	...	...	5,031
Rewari-Ferozepore	...	...	...	49,876
Sind-Sagar, Eastern Section	...	...	...	2,993
Sind-Peshin, Northern Section	...	...	...	67,598
Ditto Bostan-Gulistan Section	...	...	...	256
Ditto Durwaza-Quetta ditto	...	...	...	948
Kandahar Reserve	...	...	...	4,601
	967,386	1,837,208	869,822	844,899
Bombay.				
Dhond and Manmad	22,062	90,742	68,680	43,682
Southern Mahratta	...	...	...	2,108
Southern Mahratta,—Subsidized Railway	21,516	102,818	81,302	289
	43,578	193,560	149,982	(a)45,790
Madras.				
Vizagapatam Raipore	...	...	...	980
Cuddapah-Nellore	...	...	...	10,283
Cuddapah-Nellore, Kadiri Extension Survey	...	...	...	378
Bellary-Kistna	...	...	...	26,931
Bellary-Kistna, Hindupur Extension Survey	...	...	...	138
Damalchera-Villupuram Survey	...	...	...	225
	...	...	...	38,935
Total State Railways, including East Indian and Eastern Bengal Railways	5,225,766	9,958,890	4,733,124	2,181,875

(a) Excludes transactions of the Southern Mahratta

in respect of RAILWAYS, for the Year ended 31st March 1886.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO THE GOVERNMENT.	
Annuities.		Payment to Companies on account of Surplus Profits.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.
England.	Exchange.						
£	£	£	£	£	£	£	£
...	...	...	...	1,741	1,741	...	1,741
384,044	120,886	115,812	195	3,717	1,196,759	121,443	...
1,169,801	368,221	281,317	459	10,907	3,684,114	...	29,922
522,392	164,434	...	15,088	8,072	1,149,366	...	388,414
346,757	109,149	...	13,591	8,887	855,207	...	283,690
553,346	174,177	...	1,619	9,045	1,332,495	...	278,261
204,395	64,338	...	175	6,057	573,169	...	122,729
3,180,735	1,001,205	397,129	31,127	48,426	8,792,851	...	933,314
1,513,531	476,417	168,968	...	...	4,089,730	613,857	...
...	...	..	...	...	1,314,514	350,509	...
...	...	...	...	...	56,150	...	16,742
...	...	...	...	...	3,645	...	3,645
...	...	...	...	...	17,236	...	17,236
...	...	...	...	...	8,973	...	6,331
1,513,531	476,417	168,968	...	...	5,490,248	920,412	...
...	...	...	...	...	139,503	7,846	...
...	...	...	...	...	79,116	...	14,295
...	...	..	...	...	9,965	...	7,741
...	...	...	...	...	228,584		14,190
...	...	...	...	...	286,742	...	53,157
...	...	...	...	...	6,241	...	2,616
...	...	...	...	...	1,625	...	1,625
...	...	...	...	...	7,866	...	4,241
176,655	55,605	...	...	...	592,700	...	137,112
...	...	...	...	...	8,105	...	225
...	...	...	...	...	239,537	...	5,617
...	...	...	...	...	153,622	...	25,596
...	...	...	...	...	43,738	8,012	...
...	...	...	...	...	1,173	...	1,173
...	...	...	...	...	41,489	...	28,766
...	...	...	...	...	22,102	...	22,102
...	...	...	...	...	5,428	...	5,428
...	...	...	...	...	79,515	...	25,387
...	...	...	...	...	14,819	...	1,838
176,655	55,605	...	...	...	(a)1,177,426	...	(a)220,430
...	...	...	...	...	5,256	...	606
...	...	...	...	...	125,051	...	29,232
...	...	...	...	...	11,941	...	3,548
...	...	...	...	...	3,113	...	3,113
...	...	...	...	...	6,285	...	6,285
...	...	...	...	...	734	...	734
...	...	...	...	...	9,707	...	9,707
...	...	...	...	...	3,794	...	3,794
...	...	...	..	...	165,881	...	57,019
...	...	...	...	...	1,518,722	289,501	...
...	...	...	...	...	46,590	...	17,605
...	...	...	...	...	13,845	...	13,845
...	...	...	...	...	4,261	...	4,261
...	...	...	...	...	5,031	...	5,031
...	...	...	...	...	49,876	...	49,876
...	...	...	...	...	2,993	...	2,993
...	...	...	...	...	67,598	...	67,598
...	...	...	...	...	256	...	256
...	...	...	...	...	948	...	948
...	...	...	...	..	4,601	...	4,601
...	...	...	...	...	1,714,721	122,487	...
...	...	...	...	...	112,362	...	21,620
...	...	...	...	...	2,108	...	2,108
148,821	...	...	...	...	230,412	...	127,594
(a)...	...	...	...	...	(a)195,772	...	(a)2,212
...	...	...	...	...	980	...	980
...	...	...	...	...	10,283	...	10,283
...	...	...	...	...	378	...	378
...	...	...	...	...	26,931	...	26,931
...	...	...	...	...	138	...	138
...	...	...	...	...	225	...	225
...	...	...	...	...	38,935	...	38,935
1,690,186	532,022	168,968	...	...	9,306,175	652,715	...

and Bengal Central, shewn under subsidized Railways.

H.—Railway Revenue Account.

No. 52A.—DETAILED STATEMENT of CHARGES of the EAST INDIAN RAILWAY for INTEREST on DEBT and ANNUITY in PURCHASE of the RAILWAY, &C., for the Year ended 31st MARCH 1886.

	India.	England.	Exchange.	TOTAL.
INTEREST ON DEBT.				
EAST INDIAN RAILWAY.	£	£	£	£
Interest on East Indian Railway Debenture Stock	...	64,604	20,336	84,940
Interest on India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity	...	198,386	62,446	260,832
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of East Indian Railway Annuity	310	...	...	310
Interest on India 3½ per cent. Stock issued in redemption of East Indian Railway Annuities and Debenture Stock	...	61,336	19,307	80,643
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	2,340	9,775
Interest at 4½ per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	217,203	...	...	217,203
TOTAL	217,513	331,761	104,429	653,703
ANNUITIES IN PURCHASE OF RAILWAYS, &C., EAST INDIAN RAILWAY.				
Annuity from 1st October 1884 to 30th September 1885	.	876,717	275,965	1,152,682
Contribution towards management	...	1,277	402	1,679
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	41,776	13,150	54,926
Interest in lieu of deferred Annuity	...	262,000	82,471	344,471
TOTAL	...	1,181,770	371,988	1,553,758

No. 52B.—DETAILED STATEMENT of CHARGES of the EASTERN BENGAL RAILWAY for INTEREST on DEBT and ANNUITY in PURCHASE of the RAILWAY, &C., for the Year ended 31st MARCH 1886.

	India.	England.	Exchange.	TOTAL.
INTEREST ON DEBT.				
EASTERN BENGAL RAILWAY.	£	£	£	£
Interest on Railway Debentures and Debenture Stock	...	30,334	9,548	39,882
Interest on India 4 per cent. Stock issued in redemption of portion of Annuity	...	—16	—5	—21
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	4,055	1,276	5,331
Interest on India 3 per cent. Stock issued in redemption of Annuity and Debenture Stock	...	21	7	28
Interest at 4 per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	61,803	...	...	61,803
TOTAL	61,803	34,394	10,826	107,023
ANNUITIES IN PURCHASE OF RAILWAYS, &C. EASTERN BENGAL RAILWAY.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for £100 Stock of the Co.	...	142,106	44,730	186,836
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	155	49	204
TOTAL	...	142,261	44,779	187,040

No. 53.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by the SUBSIDIZED RAILWAY COMPANIES, for the Year ended 31st March 1886.

	£	£
BOMBAY.		
Interest on the subscribed Capital of the Southern Mahratta Railway	289	289
ENGLAND.		
Interest on the subscribed Capital of the Southern Mahratta Railway	148,821	
Do. do. Indian Midland Railway	22,263	
Do. do. Bengal Central Railway	24,802	195,886
		196,175
Exchange		61,659
TOTAL		257,834

No. 54.—DETAILED ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year ended 31st March 1886.

	Amount.	Total.
	£	£
LAND.		
COMPENSATION FOR LAND TAKEN FOR THE FOLLOWING RAILWAYS—		
Madras:		
Madras Railway	15,414	
South Indian Railway	178	
		15,592
Bombay:		
Great Indian Peninsula Railway	2,675	
Bombay, Baroda, and Central India Railway	327	
		3,002
Punjab:		
Scinde, Punjab, and Delhi Railway	1,619	
		1,619
North-Western Provinces and Oudh:		
Oude and Rohilkund Railway	13,792	
		13,792
Central Provinces:		
Great Indian Peninsula Railway	50	
		50
		34,055
Deduct—Sale Proceeds of Land, the original cost of which was treated as Charge under Compensation for Land for Guaranteed Railways:		
Madras Railway	326	
South Indian Railway	3	
Great Indian Peninsula Railway	2,266	
Bombay, Baroda, and Central India Railway	132	
Oude and Rohilkund Railway	201	
		2,928
TOTAL LAND . £		31,127
ESTABLISHMENT.		
Director General of Railways, Secretary to Government and Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
India	13,522	
Madras	6,853	
Bombay	13,108	
Bengal	8,521	
Punjab	5,168	
Oudh	5,756	
		52,928
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
Madras	2,795	
Bombay	3,893	
Bengal	3,220	
Punjab	1,817	
Oudh	1,273	
		12,998
		65,926
Deduct—Bengal,—Amount of Supervision and Control Establishment for the Year 1885-86 written back charged to East Indian Railway		10,000
Deduct—Bombay,—Supervision charges of the Southern Mahratta and Rajputana Malwa Railways		7,500
TOTAL ESTABLISHMENT . £		48,426
GRAND TOTAL . £		79,553

No. 55.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAYS and other COMPANIES to 31st March 1886, the NET REVENUE of the several COMPANIES to the 31st December 1885, appropriated towards the REPAYMENT of that amount, and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of exchange.

COMPANY.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1886.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1885, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda, and Central India Railway . .	8,816,880	58,593	8,875,473	6,017,674	2,857,799
Great Indian Peninsula Railway	25,166,148	426,395	25,592,543	19,649,582	5,942,861
Madras Railway	12,334,236	...	12,334,236	5,464,917	6,869,319
Oude and Rohilkund Railway	4,246,870	53,056	4,299,926	2,153,477	2,146,449
Scinde, Punjab and Delhi Railway . . .	11,588,059	60,134	11,648,193	4,849,056	6,799,137
South Indian Railway	3,430,029	6,974	3,437,003	1,642,858	1,794,145
TOTAL .	65,582,222	605,152	66,187,374	39,777,664	26,409,710

No. 56.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS.

	£	£
IN INDIA.		
NET PROFITS realized from Companies taken in reduction of their debt on account of advances of interest—		
Rohilkund and Kumaon Railway	119	
		119
TOTAL RECEIPTS . £		119

No. 56A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED COMPANIES—Land, &c.

	£	£	£
IN INDIA.			
Land— *Bengal.*			
Compensation for land taken up—			
Tarkessur Railway (Provincial)	2,597		
Bengal Central Railway	10,072		
		12,669	
N.-W. Provinces and Oudh.			
Bengal and North-Western Railway	17,204		
Rohilkund-Kumaon Railway (Provincial)	208		
Subsidy payable to Rohilkhund-Kumaon Railway (Provincial) . .	4,000		
		21,412	
Assam.			
Subsidy payable to the Assam Railway and Trading Company (Provincial)	9,822		
Share of joint audit charges of the Assam Railway and Trading Company (Provincial)	222	10,044	
			44,125
TOTAL SUBSIDIZED COMPANIES . £			44,125

No. 57.—ABSTRACT ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE from IMPERIAL AND PROVINCIAL FUNDS, for the Year ended 31st March 1886.

	£	£	£
IMPERIAL.			
INDIA, GENERAL.			
Surplus Establishment and Miscellaneous Charges	5,990		
Director General's Establishments	13,522		
Port Store-keeper's and Stock Verifier's Establishment	7,650		
Store buildings at Bombay	—115		
Bhopal Extension Survey	—1,792		
Singareni-Bezvada Railway Survey (Hyderabad)	647		
Sindia Extension Survey	—2,233		
Survey beyond Khwaja-Amran Mountains	9,848		
Bolan permanent Survey	6,370		
		39,887	
ASSAM.			
Bengal-Assam Railway Survey	22,814		
		22,814	
BURMA.			
Tonghoo-Mandalay Survey	87		
		87	
BENGAL.			
Kawnia-Dhubri Survey	1,233		
Benares-Puri Survey	20,452		
		21,685	
PUNJAB.			
Ambala-Kalka-Simla Survey	4,110		
Sialkot-Jummu Railway Survey	173		
Mianwali-Khushalgarh Survey	2,479		
		6,762	
TOTAL IMPERIAL . £			91,235
PROVINCIAL.			
BURMA.			
Bassein-Henzada Survey	—3		
		—3	
BENGAL.			
Rungpore-Dhubri Extension Survey	1,695		
Tirhoot Railway, Mozufferpore-Seetamaree Extension Survey	1		
Sultanpur-Bogra Survey	—138		
Assam-Behar Survey	—3,975		
Share of Administrative Charges	5,878		
Calcutta Central Railway Station	—23		
Benares-Palamow Survey	—469		
		2,969	
NORTH-WESTERN PROVINCES AND OUDH.			
Benares-Palamow Survey	—856		
Philibhit-Seramow Survey	1,055		
		199	
PUNJAB.			
Jullundur-Hoshiarpore Survey	3		
		3	
MADRAS.			
Palghat-Dindigul Survey	1,011		
Registration of Road Traffic in connection with Railways in Madras	701		
Porto Novo-Salem Survey	2,141		
		3,853	
BOMBAY.			
Provincial Surveys	1,018		
		1,018	
TOTAL PROVINCIAL . £			8,039
TOTAL MISCELLANEOUS RAILWAY EXPENDITURE . £			99,274

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section J.—Irrigation.

Revenue £1,588,278. Expenditure £2,303,747.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Major Works . .	58	Direct receipts	116	...	864,773	...
,,		Portion of Land Revenue due to Irrigation. (See Account No. 13A.)	27	...	562,607	...
,,	59	Working Expenses	117	...	...	593,150
,,	59A	Do. Detailed Statement . . .	118	...	...	...
,,	60	Statement of Financial Results . . .	120	...	...	...
		Interest on Debt. (See Account No. 60) .	120	...	...	964,847
Minor Works and Navigation.	61	Gross Receipts	122	...	160,898	...
,,	62	Expenditure (Abstract Account) . .	127	...	...	745,750
,,	62A	Detailed Account of Expenditure from Imperial and Provincial Funds against Capital Account of Minor Works and Navigation .	130	...	...	...
,,	62B	Detailed Account of Expenditure from Imperial and Provincial Funds against Revenue Account of Minor Works and Navigation for which Capital and Revenue Accounts are kept.	134	...	...	...
		TOTAL .		...	1,588,278	2,303,747

No. 58.—ABSTRACT ACCOUNT of DIRECT RECEIPTS from MAJOR WORKS, credited to IMPERIAL and PROVINCIAL SERVICES, respectively, in the Year ended 31st March 1886.

	Actual Receipts.											
	Water-rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-power.	Navigation Receipts.	Rents of Buildings.	Fines.	Miscellaneous and other Items.	Grand Total.
IMPERIAL.												
PUNJAB.	£	£	£	£	£	£	£	£	£	£	£	£
Sirhind Canal	...	...	...	...	1	...	...	...	11	13	...	25
Western Jumna Canal	60,377	15,411	285	81	1,610	330	1,647	2,094	141	164	495	82,635
Bari Doáb Canal	103,107	...	1,462	...	2,383	907	10,431	...	127	208	262	118,887
Sirhind Canal	10,166	...	117	...	1,310	385	1,435	461	418	15	144	14,451
Lower Sohag and Para Canal	...	...	...	...	...	8	...	...	21	...	18	47
	173,650	15,411	1,864	81	5,304	1,630	13,513	2,555	718	400	919	216,045
DEDUCT—Share of Revenue of Sirhind Canal due to Native States	...	...	—9	...	520	96	...	133	201	...	43	984
TOTAL PUNJAB . £	173,650	15,411	1,873	81	4,784	1,534	13,513	2,422	517	400	876	215,061
MADRAS.												
Godávári Delta Project	...	...	...	...	245	832	...	8,997	22	...	642	10,738
Kistna Delta Project	...	...	...	136	87	443	...	2,665	65	...	126	3,522
Pennér Anicut Project	...	...	...	...	...	33	...	...	...	...	...	33
Cauvery Delta Project	...	...	...	...	318	432	...	...	31	...	13	794
Srivaikuntham Anicut Project	...	...	...	41	...	51	...	...	25	...	25	142
Kurnool Canal	7,139	...	...	350	...	65	...	629	142	5	171	8,501
TOTAL MADRAS . £	7,139	...	...	527	650	1,856	...	12,291	285	5	977	23,730
BOMBAY.												
Desert Canal	2,141	...	...	...	...	...	...	...	5	...	12	2,158
Begari Canal	3,079	...	...	...	...	8	...	...	...	...	44	3,131
Eastern Nara Works	36	...	...	...	...	111	...	...	...	...	1,725	1,872
Hathmati Canal	393	...	...	...	...	45	...	...	...	...	1	439
Lakh Canal	120	...	...	...	...	4	...	...	...	...	...	124
Kadva River Works	425	...	...	...	...	7	...	...	1	...	5	438
Krishna Canal	2,747	...	...	22	...	291	...	...	1	...	...	3,061
Panjhra River Works and Mookti Reservoir	1,154	...	1	...	...	30	...	...	...	...	6	1,191
Ekruk Tank	788	...	33	259	...	383	...	...	...	...	136	1,599
Mutha Storage Lake and Canal	6,909	...	23	7,677	...	96	...	...	5	...	345	15,055
Mhaswad Tank	...	...	...	...	...	...	...	...	8	...	3	11
Nira	...	...	...	...	...	...	...	...	24	...	...	24
Gokak Canal, First Section	...	...	...	...	...	7	...	...	...	...	1	8
TOTAL BOMBAY . £	17,792	...	57	7,958	...	982	...	...	44	...	2,278	29,111
TOTAL IMPERIAL . £	198,581	15,411	1,930	8,566	5,434	4,372	13,513	14,713	846	405	4,131	267,902
PROVINCIAL.												
BENGAL.												
Orissa Project	10,684	...	19	...	98	151	...	8,401	474	...	908	20,735
Midnapore Canal	10,871	...	...	...	4	...	...	13,758	83	...	1,533	26,249
Tidal Canal	...	...	...	...	7	...	...	5,214	22	...	2	5,245
Soane Canal	97,832	...	174	...	31	243	47	4,624	721	65	2,527	106,264
TOTAL BENGAL . £	119,387	...	193	...	140	394	47	31,997	1,300	65	4,970	158,493

NORTH-WESTERN PROVINCES.												
Ganges Canal	165,578	15,620	188	13	7,139	...	3,518	1,246	69	825	771	194,967
Lower Ganges Canal	116,904	12,571	448	4	2,750	...	670	757	289	588	(a) 707	135,688
Agra Canal	35,538	7,805	82	...	2,179	...	191	567	24	48	255	46,689
Eastern Jumna Canal	54,749	1,180	...	60	3,669	...	1,081	4	14	241	36	61,034
TOTAL NORTH-WESTERN PROVINCES . £	372,769	37,176	718	77	15,737	...	5,460	2,574	396	1,702	1,769	438,378
TOTAL PROVINCIAL . £	492,156	37,176	911	77	15,877	394	5,507	34,571	1,696	1,767	6,739	596,871
GRAND TOTAL .	690,737	52,587	2,841	8,643	21,311	4,766	19,020	49,284	2,542	2,172	10,870	864,773

(a) Includes 911. for water supplied to Military Department.

No. 59.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR WORKS, for the Year ended 31st March 1886.

IRRIGATION AND NAVIGATION.

	IMPERIAL.					PROVINCIAL.			GRAND TOTAL.
	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL IMPERIAL.	Bengal.	North-Western Provinces.	TOTAL PROVINCIAL.	
	£	£	£	£	£	£	£	£	£
Working Expenses and Maintenance :—									
New Works	14	14,752	11,057	—292	25,531	8	15,816	15,824	41,355
Repairs	155	56,324	51,438	19,857	127,774	66,488	79,396	145,884	273,658
Establishment	39	57,804	37,636	8,756	104,235	39,671	(a) 114,830	154,501	258,736
Tools and Plant	...	789	12,825	214	13,828	8,109	1,249	9,358	23,186
Profit and Loss	...	13	...	19	32	...	...	...	32
Suspense	...	...	...	...	...	...	...	...	...
Revenue Refunded	...	(b) 782	146	302	1,230	1,066	503	1,569	2,799
TOTAL . £	208	130,464	113,102	28,856	272,630	115,342	211,794	327,136	599,766
Deduct—Share of working expenses of Sirhind Canal from Native States, and outlay from Contributions	...	6,176	440	...	6,616	...	...	...	6,616
GRAND TOTAL . £	208	124,288	112,662	28,856	266,014	115,342	211,794	327,136	593,150

(a) Includes 1,185*l.* being charges by Civil Department for Collection of Owners' rates.

(b) Includes 40*l.* being refunds of Owners' rates by Civil Department.

No. 59 A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR WORKS, charged to IMPERIAL and PROVINCIAL FUNDS, in the Year ended 31st March 1886.

	Expenditure during the Year.							Total Expenditure up to end of the Year.						
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Grand Total.
IMPERIAL.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Punjab.														
Swat River Canal	...	1,455	915	...	...	2	2,372	...	1,455	915	...	...	2	2,372
Bári Doab Canal	1,515	26,739	22,784	547	3	426	52,014	33,133	492,580	528,427	13,134	92	3,532	1,070,898
Western Jumna Canal	3,489	16,451	27,314	224	10	346	47,834	24,611	658,768	595,794	8,517	292	1,478	1,289,460
Lower Sohag and Para Canal	...	632	160	...	...	...	792	...	632	160	...	...	...	792
Sirhind Canal	9,748	11,047	6,631	18	...	8	27,452	14,475	20,302	11,674	26	...	9	46,486
	14,752	56,324	57,804	789	13	782	130,464	72,219	1,173,737	1,136,970	21,677	384	5,021	2,410,008
Deduct—Share of Working Expenses of Sirhind Canal due from Native States	2,250	2,670	1,253	...	...	3	6,176	2,429	5,050	2,050	2	...	3	9,534
Total Punjab £	12,502	53,654	56,551	789	13	779	124,288	69,790	1,168,687	1,134,920	21,675	384	5,018	2,400,474
North-Western Provinces and Oudh.														
Betwa Canal	14	155	39	...	...	...	208	14	155	39	...	...	..	208
Madras.														
Godávárí Delta System	2,827	26,548	17,795	9,282	...	68	56,520	19,442	544,623	293,353	66,352	...	1,141	924,911*
Deduct—Outlay from Contributions	*4*	...	...	*30*	...	...	*34*							
Kistna Delta System	1,578	14,566	10,241	2,967	...	68	29,420	12,278	306,752	164,297	32,544	...	1,238	517,109*
Deduct—Outlay from Contributions	*3*	*4*	...	...	...	...	*7*							
Pennér Anicut System	348	*—132*	750	23	...	...	989	6,994	41,242	22,954	1,173	...	...	72,363*
Cauvery Delta System	3,477	*—2,579*	3,765	*— 64*	...	3	4,602	29,244	454,009	150,736	11,650	...	18	645,657*
Deduct—Outlay from Contributions	*172*	...	...	...	...	...	*172*							
Sriváikuntham Anicut System	13	1,109	891	*—5*	...	...	2,008	3,226	23,839	11,743	634	...	12	39,454*
Deduct—Outlay from Contributions	...	*227*	...	...	...	...	*227*							
Sangam Anicut System	...	186	282	...	...	...	468	...	186	282	...	...	...	468
(a) Kurnool Canal	2,814	11,740	3,912	622	...	7	19,095	10,511	41,895	16,516	1,930	...	7	70,859
	11,057	51,438	37,636	12,825	...	146	113,102	81,695	1,412,546	659,881	114,283	...	2,416	2,270,821
Deduct—Outlay from Contributions	*179*	*231*	...	*30*	...	...	*440*							
Total Madras £	10,878	51,207	37,636	12,795	...	146	112,662	81,695	1,412,546	659,881	114,283	...	2,416	2,270,821

(a) This Canal was purchased from the late Madras Irrigation and Canal Company.

* Approximate figures and subject to revision, as they include direct and indirect charges.

BOMBAY.															
Desert Canal		...	2,061	760	27	...	...	2,848	479	15,809	5,765	161	...	...	22,214
Unharwáh		...	581	164	11	...	...	756	...	581	164	11	...	...	756
Begari Canal		...	3,790	1,229	23	...	...	5,042	3,674	104,146	24,036	521	...	...	132,377
Eastern Nara Works		...	4,365	2,072	30	...	...	6,467	2,670	117,928	50,826	1,378	...	6	172,808
Hathmati Canal		...	485	269	9	19	247	1,029	...	5,154	3,914	23	19	247	9,357
Panjhra River Works and Mookti Reservoir		—292	770	220	20	...	50	768	67	2,886	1,369	27	...	90	4,439
Kádva River Works		...	291	234	9	...	...	534	15	3,349	2,522	85	...	19	5,990
Mutha Storage Lake and Canal		...	4,109	1,942	65	...	4	6,120	253	38,431	15,550	—400	...	41	53,875
Krishna Canal		...	719	554	6	...	1	1,280	66	14,174	11,616	128	...	6	25,990
Pravara River Works—Lakh Canal		...	167	126	3	...	...	296	62	5,005	3,205	82	...	3	8,357
Ekruk Tank		...	1,189	557	11	...	...	1,757	7	13,851	8,565	157	...	...	22,580
Gokak Canal, First Section		...	215	164	...	...	...	379	...	336	240	...	...	...	576
Mhasvad Tank		...	237	87	...	...	...	324	...	345	139	...	...	...	484
Nira Canal		...	878	378	...	...	...	1,256	...	878	378	...	...	...	1,256
TOTAL BOMBAY	£	—292	19,857	8,756	214	19	302	28,856	7,293	322,873	128,289	2,173	19	412	461,059
PROVINCIAL.															
BENGAL.															
Orissa Project		...	22,269	10,072	1,916	...	1	34,258	164	264,671	125,680	16,128	64	291	(a)406,998
Midnapore Series		8	12,477	5,905	2,595	...	...	20,985	4,074	161,472	76,814	22,068	...	17	264,445
Tidal Canal		...	3,410	1,099	353	...	...	4,862	303	35,978	12,704	1,535	...	...	50,520
Soane Project		...	28,332	22,595	3,245	...	1,065	55,237	...	260,087	167,544	11,875	...	3,071	442,577
TOTAL BENGAL	£	8	66,488	39,671	8,109	...	1,066	115,342	4,541	722,208	382,742	51,606	64	3,379	1,164,540
N.-W. PROVINCES.															
Ganges Canal		5,831	33,380	46,581	135	...	99	86,026	70,419	839,924	1,024,898	38,101	4,747	3,234	1,981,323
Lower Ganges Canal		6,834	28,162	45,558	678	...	95	81,327	36,206	309,292	375,588	5,710	...	497	727,293
Agra Canal		2,260	11,441	12,041	305	...	266	26,313	14,779	106,224	96,455	3,000	...	2,172	222,630
Eastern Jumna Canal		891	6,413	10,650	131	...	43	18,128	18,685	266,435	365,070	3,477	32	1,518	655,217
TOTAL N.-W. PROVINCES	£	15,816	79,396	114,830	1,249	...	503	211,794	140,089	1,521,875	1,862,011	50,288	4,779	7,421	3,586,463

(a) Excludes outlay in England.

No. 60.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in

PARTICULARS.	(a) Estimated cost of construction (excluding indirect charges.)	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES.		REVENUE		
		During 1885-86.	To end of 1885-86.	Water-rates, &c. (for details, *see* pages 116 and 117).	Collected with Land Revenue.	No. of Items.
BENGAL.	£	£	£	£	£	
Orissa Project	3,139,622	46,772	2,207,299	20,735	...	1
Midnapore Series	831,677	1,006	825,710	26,249	...	2
Tidal Canal	179,549	...	179,549	5,245	...	3
Soane Canal	2,788,870	16,070	2,486,135	106,264	...	4
TOTAL £	6,939,718	63,848	5,698,693	158,493	...	5
N.-W. PROVINCES.						
Ganges Canal	2,923,553	2,327	2,643,285	194,967	44,301	6
Lower Ganges Canal	2,773,951	87,481	2,633,057	135,688	20,783	7
Agra Canal	871,752	1,839	824,136	46,689	...	8
Eastern Jumna Canal	344,191	3,602	291,801	61,034	22,153	9
Betwa Canal	425,141	52,801	369,759	...	...	10
TOTAL £	7,338,588	148,050	6,762,038	438,378	87,237	11
PUNJAB.						
Western Jumna Canal	1,079,050	18,874	980,917	82,635	5,833	12
Bári Doab Canal	1,579,860	11,929	1,544,429	118,887	34,250	13
Sirhind Canal, British expenditure	3,346,612	89,796	2,031,509	13,467	...	14
Ditto Native State expenditure		65,684	1,186,723	984	...	15
Lower Sohag and Para	72,810	12,702	39,741	47	958	16
Chenab Canals	293,559	55,154	134,489	...	...	17
Sidhnai Canals	74,873	20,324	54,054	...	...	18
Swat River Canal	354,581	11,964	315,167	25	...	19
TOTAL £	6,801,345	286,427	6,287,029	216,045	41,041	20
MADRAS.						
Godávári Delta System	1,108,933	30,861	1,031,996	10,738	173,695	21
Kistna Delta System	1,391,978	36,238	704,437	3,522	110,592	22
Pennér Anicut System	161,279	2,360	144,437	33	12,533	23
Cauvery Delta System	166,293	22,781	154,449	794	68,881	24
Srivaikuntham Weir Project	136,152	846	131,272	142	10,849	25
Sangam Project	289,644	49,095	245,824	...	3,970	26
Kurnool Canal	...	2,272	2,165,934	8,501	...	27
Barur Tank Project	40,000	7,067	23,312	...	...	28
Rushikulya Canal	260,529	18,320	32,788	...	...	29
Surveys	...	...	...	...	...	30
TOTAL £	3,554,808	169,840	4,634,449	23,730	380,520	31
BOMBAY.						
Desert Canal	126,684	1,748	108,522	2,158	10,434	32
Bégari Canal	162,885	4,258	160,091	3,131	26,324	33
Eastern Nara Works	527,670	26,405	463,093	1,872	21,304	34
Hathmati Canal	49,470	...	49,093	439	...	35
Pravara River Works, Lakh Canal	37,519	...	34,650	124	...	36
Kádvá River Works	69,189	3,057	62,080	438	59	37
Krishna Canal	72,755	197	78,697	3,061	...	38
Lower Panjhra River Works, including Mookti Reservoir	44,449	609	41,502	1,191	486	39
Ekruk Tank	122,824	329	122,812	1,599	...	40
Mutha Storage Lake and Canal	605,323	6,169	586,010	15,055	...	41
Unherwah	34,543	11,834	29,549	...	2,087	42
Gokak Canal—First Section	40,594	987	39,414	8	...	43
Mhaswad Tank	197,896	25,654	186,503	11	...	44
Nira Canal	397,736	49,467	322,814	24	...	45
Chankapur Canal	70,154	1,888	5,642	...	...	46
Maladevi Canal	91,497	1,526	3,413	...	...	47
TOTAL £	2,651,188	134,128	2,293,885	29,111	60,694	48
Stores and Reserve	...	...	94		...	49
GRAND TOTAL £	—	(b) 736,609	(b) 24,489,465	(b) 864,773	569,492	50

(a) The term *indirect charges* refers to Leave Allowances and Capitalization of Abatement of Land Revenue. Interest is charged in a separate column. In the case of old works for which the estimates do not exist, the actual outlay by the British Government is taken as cost of construction. In cases where the charges for establishment, tools and plant were omitted from the estimate, these have now been added.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

DURING 1885-86.			WORKING EXPENSES, 1885-86 (for details, *see* pages 118 and 119.)	EXCLUDING INTEREST.				Simple Interest at 4 per cent. on past Capital Outlay, plus ½ the Outlay of the Year.	INCLUDING INTEREST.			
						Rate per cent.					Rate per cent.	
No. of Items.	Less Collection Charges in Civil Department.	TOTAL.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.
	£	£	£	£	£			£	£	£		
1	...	20,735	34,258	...	13,523	...	·61	87,357	...	100,880	...	4·57
2	...	26,249	20,985	5,264	...	·64	...	33,008	...	27,744	...	3·36
3	...	5,245	4,862	383	...	·21	...	7,182	...	6,799	...	3·79
4	...	106,264	55,237	51,027	...	2·05	...	99,124	...	48,097	...	1·93
5	...	158,493	115,342	43,151	...	·76	...	226,671	...	183,520	...	3·22
6	...	239,268	86,026	153,242	...	5·79	...	105,685	47,557	...	1·80	...
7	...	156,471	81,327	75,144	...	2·85	...	103,573	...	28,429	...	1·08
8	...	46,689	26,313	20,376	...	2·47	...	32,929	...	12,553	...	1·52
9	...	83,187	18,128	65,059	...	22·29	...	11,600	53,459	...	18·32	...
10	...	...	208	...	208	...	·05	13,734	...	13,942	...	3·77
11	...	525,615	212,002	313,613	...	4·63	...	267,521	46,092	...	·68	...
12	...	88,468	47,834	40,634	...	4·14	...	38,859	1,775	...	·18	...
13	...	153,137	52,014	101,123	...	6·55	...	61,539	39,584	...	2·56	...
14	...	13,467	21,276	...	7,809	...	·38	79,465	...	87,274	...	4·29
15	...	984	6,176	...	5,192	...	·44	46,155	...	51,347	...	4·33
16	...	1,005	792	213	...	·53	...	1,336	...	1,123	...	2·82
17	...	...	...	...	...	...	...	4,276	...	4,276	...	3·18
18	...	...	...	...	...	...	...	1,755	...	1,755	...	3·24
19	...	25	2,372	...	2,347	...	·74	12,367	...	14,714	...	4·67
20	...	257,086	130,464	126,622	...	2·01	...	245,752	...	119,130	...	1·89
21	...	184,433	56,486	127,947	...	12·39	...	40,663	87,284	...	8·46	...
22	...	114,114	29,413	84,701	...	12·02	...	27,453	57,248	...	8·12	...
23	...	12,566	989	11,577	...	8·01	...	5,730	5,847	...	4·05	...
24	...	69,675	4,430	65,245	...	42·24	...	5,722	59,523	...	38·54	...
25	...	10,991	1,781	9,210	...	7·01	...	5,234	3,976	...	3·03	...
26	...	3,970	468	3,502	...	1·42	...	8,851	...	5,349	...	2·17
27	...	8,501	19,095	...	10,594	...	·48	86,592	...	97,186	...	4·49
28	...	...	...	...	...	...	...	791	...	791	...	3·39
29	...	...	...	...	...	...	...	945	...	945	...	2·88
30	...	...	...	...	...	...	...	...	...	...	...	4·00
31	...	404,250	112,662	291,588	...	6·27	...	181,981	109,607	...	2·36	...
32	1,045	11,547	2,848	8,699	...	8·01	...	4,306	4,393	...	4·05	...
33	2,673	26,782	5,042	21,740	...	1·35	...	6,318	15,422	...	9·63	...
34	2,265	20,911	6,467	14,444	...	3·11	...	17,996	...	3,552	...	·76
35	20	419	1,029	...	610	...	1·24	1,964	...	2,574	...	5·24
36	6	118	296	...	178	...	0·51	1,386	...	1,564	...	4·51
37	21	476	534	...	58	...	·09	2,422	...	2,480	...	3·99
38	94	2,967	1,280	1,687	...	2·14	...	3,144	...	1,457	...	1·85
39	152	1,525	768	757	...	1·82	...	1,648	...	891	...	2·15
40	55	1,544	1,757	...	213	...	·17	4,906	...	5,119	...	4·16
41	345	14,710	6,120	8,590	...	1·46	...	23,317	...	14,727	...	2·51
42	209	1,878	756	1,122	...	3·80	...	945	177	...	·60	...
43	...	8	379	...	371	...	·94	1,557	...	1,928	...	4·89
44	...	11	324	...	313	...	·16	6,947	...	7,260	...	3·89
45	...	24	1,256	...	1,232	·38	...	11,923	...	13,155	...	4·07
46	...	...	...	...	...	...	...	188	...	188	...	3·33
47	...	...	...	...	...	...	...	106	...	106	...	3·10
48	6,885	82,920	28,856	54,064	...	2·35	...	89,073	...	35,009	...	1·53
49	...	...	...	...	...	...	...	4	...	4	...	4·25
50	6,885	(*b*) 1,427,380	(*b*) 593,150	(*b*) 834,230	...	3·45	...	(*b*) 964,847	...	(*b*) 130,617	...	·53

(*b*) Exclusive of figure for Sirhind Canal which concerns Native State.

No. 61.—ABSTRACT ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL REVENUE and INCORPORATED LOCAL FUNDS in the Year ended 31st March 1886.

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous & other Items.	TOTAL.
IMPERIAL.	£	£	£	£	£	£	£	£	£	£	£	£
Works for which Capital and Revenue Accounts are kept:												
RAJPUTANA.												
Tanks in Todghur Sub-Collectorate	194	...	...	...	...	...	...	...	1	...	5	200
Tanks in Ajmere Sub-Collectorate	271	...	...	...	...	...	...	...	1	32	222	526
Tanks in Beawar Sub-Collectorate	610	...	...	...	...	2	...	...	8	1	94	715
Bheer Reservoir	...	...	...	...	...	...	...	...	...	...	...	...
Rajosie „	...	...	...	...	...	...	...	...	...	...	...	...
Bulad „	...	...	...	...	...	...	...	...	...	...	...	...
Jalea „	...	...	...	...	...	...	...	...	...	...	...	...
Ladpura „	...	...	...	...	...	...	...	...	...	...	...	...
Mukrera „	...	...	...	...	...	...	...	...	...	...	...	...
Chitar „	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL RAJPUTANA £	1,075	...	...	...	...	2	...	...	10	33	321	1,441
PUNJAB.												
Lower Sutlej and Chenab Inundation Canals	17	...	...	...	128	76	...	...	12	71	35	339
Upper Sutlej Inundation Canals	1,562	...	...	...	303	325	...	...	35	24	48	2,297
Indus Inundation Canals	...	...	1	...	103	2,322	...	1	15	142	(a)5,407	7,991
Shahpur and Sahiwal Canals	2,465	...	...	...	...	18	...	1	...	...	1	2,485
TOTAL PUNJAB £	4,044	...	1	...	534	2,741	...	2	62	237	5,491	13,112
MADRAS.												
Chembrambakam Tank Project	...	...	...	...	...	10	...	...	...	...	5	15
Palar Anicut Project	...	...	...	...	...	66	...	...	...	...	...	66
Pelandorai Anicut	...	...	...	...	...	2	...	...	...	...	...	2
TOTAL MADRAS £	...	...	...	...	...	78	...	...	...	...	5	83

BOMBAY.													
Sind:													
Alibhur Cutcherey Canal	10	...	...	...	...	3	...	...	...	...	2	15
Great Marak Canal	170	...	...	...	...	12	...	...	...	...	...	182
Fulaili Canal	1,571	...	...	...	...	166	...	...	...	...	187	1,924
Mehrabwah Canal	...	...	...	...	...	...	...	...	...	...	16	16
Surfrazwah Canal	58	...	...	...	...	27	...	...	...	...	12	97
Ghar Canal	258	...	...	...	...	109	...	...	37	...	298	702
Sukkur and Shadadpur Canal	106	...	...	...	...	20	...	...	18	...	25	169
Total Sind £	2,173	...	...	...	...	337	...	...	55	...	540	3,105
Dekkan and Gujurat:												
Khari Cut	506	...	...	...	...	30	...	...	...	...	4	540
Hartala Tank	290	...	...	...	...	...	...	...	...	...	3	293
Jamda Canal	493	...	1	...	...	15	...	...	7	...	...	516
Mhuswa Tank	81	...	...	...	...	22	...	...	4	...	5	112
Ojhar Canal	660	...	...	...	...	1	...	...	...	...	9	670
Bhatodi Tank	246	...	...	...	...	2	...	...	...	...	44	292
Matoba Tank	342	...	...	...	...	6	...	...	...	...	...	348
Kasardi Tank	7	...	...	...	...	14	...	...	...	...	10	31
Shirsuphal Tank	143	...	...	...	...	14	...	...	...	...	...	157
Bhadalwadi Tank	121	...	...	...	...	2	...	...	...	...	...	123
Koregaon Tank	6	...	...	...	...	...	...	...	...	...	5	11
Ashti Tank	147	...	...	...	...	16	...	...	...	...	132	295
Rewari Canal	188	...	...	...	...	7	...	...	...	...	...	195
Yerla River Irrigation Works	423	...	...	...	...	40	...	...	1	...	...	464
Upper Man River Works	234	...	...	...	...	9	...	...	1	...	...	244
Chickli Canal	116	...	...	...	...	8	...	...	...	...	...	124
Maini Tank	421	...	...	...	...	3	...	...	2	...	...	426
Muchkundi Tank	...	...	...	...	...	4	...	...	...	...	...	4
Gadikeri Tank	159	...	...	...	...	...	...	...	...	...	...	159
Dambal Tank	26	...	...	...	...	30	...	...	...	...	...	56
Medleri Tank	35	...	...	...	...	...	...	...	...	...	...	35
Madag Tank	163	...	...	...	...	8	...	...	...	...	...	171
Asundi Tank	28	...	...	...	...	...	...	...	...	...	...	28
Mavinkop Tank	...	...	...	...	...	...	...	...	...	...	1	1
Total Dekkan and Gujurat £	4,835	...	1	...	...	231	...	...	15	...	213	5,295
TOTAL BOMBAY £	7,008	...	1	...	...	568	...	...	70	...	753	8,400
Carried forward	12,127	...	2	...	534	3,389	...	2	142	270	6,570	23,036

(*a*) Inclusive of 5,392*l.* silt clearance rate.

No. 61.—Abstract Account of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Revenue and Incorporated Local Funds in the Year ended 31st March 1886—*continued.*

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward	12,127	...	2	...	534	3,389	...	2	142	270	6,570	23,036
IRRIGATION AND NAVIGATION—*continued.*												
IMPERIAL—*continued.*												
Works for which only Revenue Accounts are kept:												
BOMBAY.												
Irrigation Works, Shikârpur Canals Division	639	...	...	...	...	24	...	...	18	...	117	798
Irrigation Works, Ghar Division	293	...	...	...	...	66	...	...	6	...	539	904
Irrigation Works, Karachi Collectorate	453	...	...	...	...	33	...	...	...	...	894	1,380
Irrigation Works, Hyderabad Canal Division	754	...	...	...	...	165	...	...	...	...	68	987
Irrigation Works, Fulaili Division	36	...	...	...	...	4	...	...	...	...	12	52
Irrigation Works, Sholapore and Bijapur Division	14	...	...	...	...	...	...	...	...	...	...	14
Irrigation Works, Gujrat Division	89	...	...	...	...	1	...	...	...	...	...	90
Irrigation Works, Belgaum and Dharwar Division	47	...	...	...	...	11	...	...	...	...	...	58
Irrigation Works, Khandeish Division	121	...	...	...	...	...	...	...	...	...	...	121
Irrigation Works, Poona Division	69	...	...	...	...	...	...	...	...	...	...	69
TOTAL £	2,515	...	...	...	...	304	...	...	24	...	1,630	4,473
PUNJAB.												
Muzuffergurh Canal £	...	...	...	...	...	...	...	...	...	...	4	4
Works for which Capital and Revenue Accounts are not kept:												
Madras	...	...	...	...	184	718	...	...	18	...	236	1,156
TOTAL £	...	...	...	...	184	718	...	...	18	...	236	1,156
TOTAL IMPERIAL £	14,642	...	2	...	718	4,411	...	2	184	270	8,440	28,669

PROVINCIAL.												
Works for which Capital and Revenue Accounts are kept:												
NORTH-WESTERN PROVINCES.												
Doon Canals	2,424	364	180	...	60	...	1,856	...	...	2	3	4,889
Rohilkhund including Bijnore Canals	6,267	681	50	...	263	...	60	...	...	43	18	7,382
Bundelkhund Canals:												
Hamirpur Irrigation Works	277	...	...	...	5	...	...	...	...	...	60	342
Jhansi Irrigation Works	89	...	...	...	...	...	...	...	...	...	24	113
TOTAL NORTH-WESTERN PROVINCES . £	9,057	1,045	230	...	328	...	1,916	...	...	45	105	12,726
BENGAL.												
Orissa Coast Canal	...	...	...	...	...	...	...	1,366	3	...	2	1,371
Calcutta and Eastern Canals	...	...	...	...	...	27	...	50,114	166	1	—2,359	47,949
Sarun Scheme	3,974	...	31	...	...	13	...	...	30	...	66	4,114
TOTAL . £	3,974	...	31	...	...	40	...	51,480	199	1	—2,291	53,434
MADRAS.												
Madras Water-Supply and Irrigation Extension Project	...	...	...	378	...	...	...	...	...	...	33	411
Buckingham Canal	...	...	...	...	...	134	5,243	...	48	...	34	5,459
Vedaraniam Canal	...	...	...	...	...	...	28	...	...	...	...	28
TOTAL . £	...	...	...	378	...	134	5,271	...	48	...	67	5,898
Works for which Capital and Revenue Accounts are not kept:												
Bengal . {Nuddea Rivers	...	...	...	...	...	...	...	18,338	30	...	10	18,378
Bengal . {Eden Canal	...	...	...	...	...	9	...	...	...	...	76	85
Burma	...	...	...	...	...	...	...	2,804	6	...	889	3,699
Punjab	...	...	...	...	...	...	...	...	...	...	(a) 3,826	3,826
TOTAL . £	...	...	...	...	...	9	...	21,142	36	...	4,801	25,988
TOTAL PROVINCIAL . £	13,031	1,045	261	378	328	183	7,187	72,622	283	46	2,682	98,046
INCORPORATED LOCAL FUNDS.												
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	...	...	...	...	...	...	(a)1,468	1,468
TOTAL INCORPORATED LOCAL . £	...	...	...	...	...	...	...	...	...	...	1,468	1,468
TOTAL IRRIGATION AND NAVIGATION . £	27,673	1,045	263	378	1,046	4,594	7,187	72,624	467	316	12,590	128,183
Carried forward . £	27,673	1,045	263	378	1,046	4,594	7,187	72,624	467	316	12,590	128,183

(a) Shown in Civil Department Accounts.

No. 61.—Abstract Account of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Revenue and Incorporated Local Funds in the Year ended 31st March 1886—*continued.*

	ACTUAL RECEIPTS.											
	Water-rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward	27,673	1,045	263	378	1,046	4,594	7,187	72,624	467	316	12,590	128,183
AGRICULTURAL.												
IMPERIAL.												
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	...	...	...	...	95	...	585	680
Madras	...	...	...	...	173	383	...	...	...	...	9	565
Bombay	...	...	...	...	12	...	...	...	...	...	30	42
TOTAL IMPERIAL £	...	...	...	...	185	383	...	...	95	...	624	1,287
PROVINCIAL.												
Works for which Capital and Revenue Accounts are kept:												
BURMA:												
Irrawaddy Embankments	...	...	...	...	...	...	...	...	100	...	21	121
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	...	...	...	...	35	...	(a)31,272	31,307
TOTAL PROVINCIAL £	...	...	...	...	...	...	...	...	135	...	31,293	31,428
TOTAL AGRICULTURAL £	...	...	...	...	185	383	...	...	230	...	31,917	32,715
GRAND TOTAL £	27,673	1,045	263	378	1,231	4,977	7,187	72,624	697	316	44,507	160,898

(a) Includes 31,027*l.* being recoveries by Civil Department from Zemindars for Embankments.

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS on MINOR WORKS and NAVIGATION, for the Year ended 31st March 1886.

	IMPERIAL.								PROVINCIAL.						LOCAL.			GRAND TOTAL.
IRRIGATION AND NAVIGATION WORKS.	Beluchistan.	Rajputana.	Punjab.	Bengal.	N.-W. P. and Oudh.	Madras.	Bombay.	TOTAL IMPERIAL.	Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	TOTAL PROVINCIAL.	Burma.	Bengal.	TOTAL LOCAL.	
Works for which Capital and Revenue Accounts are kept:	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Capital Outlay:																		
New Works—*see* page 130	...	...	1,661	...	...	10,569	13,977	26,207	...	33,681	567	...	18,569	52,817	...	...	...	79,024
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	7	...	...	2,360	4,956	7,323	...	7,723	112	...	12,718	20,553	...	...	...	27,876
Tools and Plant	...	...	...	...	..	72	28	100	...	1,422	*—250*	...	1,093	2,265	...	...	...	2,365
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	119	120	...	...	...	...	239	...	*—847*	*—77*	...	...	*—924*	...	...	...	*—685*
	...	119	1,788	...	...	13,001	18,961	33,869	...	41,979	352	...	32,380	74,711	...	...	...	108,580
Less Receipts on Capital Account	...	...	1,778	120	...	...	82	1,980	...	4,234	25	...	...	4,259	...	...	...	6,239
NET TOTAL . £	...	119	10	*—120*	...	13,001	18,879	31,889	...	37,745	327	...	32,380	70,452	...	...	...	102,341
Revenue Outlay:																		
New Works—*see* page 134	...	9	3,099	...	...	900	3,232	7,240	...	3,228	7,028	...	420	10,676	...	...	...	17,916
Repairs	...	1,624	18,077	...	...	7,805	30,595	58,101	...	10,911	3,058	...	23,353	37,322	...	...	...	95,423
Establishment	...	822	21,108	...	...	1,996	10,627	34,553	...	7,766	(a)9,261	...	6,028	23,055	...	...	...	57,608
Tools and Plant	...	182	95	...	...	*—9*	136	404	...	2,033	279	...	14	2,326	...	...	...	2,730
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded	...	4	5	...	...	...	19	28	...	...	...	...	7	7	...	...	...	35
TOTAL . £	...	2,641	42,384	...	...	10,692	44,609	100,326	...	23,938	19,626	...	29,822	73,386	...	...	...	173,712
Works for which only Revenue Accounts are kept:																		
Revenue Outlay:																		
New Works	...	...	...	...	...	...	10,416	10,416	...	...	...	...	...	...	...	...	...	10,416
Repairs	...	...	947	...	...	...	46,027	46,974	...	...	...	...	...	...	...	...	...	46,974
Establishment	...	...	3,825	...	...	...	26,920	30,745	...	...	...	..	...	...	...	...	...	30,745
Tools and Plant	...	...	62	...	...	..	921	983	...	...	...	...	...	...	...	...	...	983
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Profit and Loss	...	...	..	...	...		68	68	...	...	...		...	...	...	...	...	68
Revenue refunded	...	...	...	...	...	...	10	10	...	...	...	...	...	...	...	...	...	10
TOTAL . £	...	...	4,834	...	...	...	84,362	89,196	...	...	...	...	...	...	...	...	...	89,196
Carried forward . £	...	2,760	47,228	*—120*	...	23,693	147,850	221,411	...	61,683	19,953	...	62,202	143,838	...	...	...	365,249

(a) Includes 13*l*. Outlay by Civil Officers for collection of Owner's rates.

No. 62.—Abstract Account of Expenditure from Imperial, Provincial, and Incorporated Local Funds on Minor Works and Navigation, for the Year ended 31st March 1886—*continued.*

	Imperial.								Provincial.						Local.			Grand Total.
	India. Beluchistan.	India. Rajputana.	Punjab.	Bengal.	N.-W.P. and Oudh.	Madras.	Bombay.	Total Imperial.	Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Total Provincial.	Burma.	Bengal.	Total Local.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward	...	2,760	47,228	—120	...	23,693	147,850	221,411	...	61,683	19,953	...	62,202	143,838	...	...	...	365,249
IRRIGATION AND NAVIGATION—*continued.*																		
Works for which neither Capital nor Revenue Accounts are kept:																		
New Works	633	330	...	...	...	26,824	...	27,787	6,139	1,750	...	177	...	8,066	2,462	...	2,462	38,315
Repairs	...	...	...	...	...	98,461	...	98,461	3,826	6,418	...	...	...	10,244	53	...	53	108,758
Establishment	1,933	1,084	...	...	...	52,353	...	55,370	2,301	4,044	...	1,313	...	7,658	226	...	226	63,254
Tools and Plant	76	3	...	...	...	1,504	...	1,583	25,686	196	...	3	...	25,885	19	...	19	27,487
Profit and Loss	...	5	...	...	...	...	...	5	53	...	...	...	...	53	...	...	...	58
Suspense	510	—22	...	...	...	...	...	488	105	126	...	...	...	231	...	...	...	719
Revenue refunded	...	...	...	...	...	3	...	3	...	...	...	...	...	...	...	...	...	3
Unclassified expenditure by Civil Department	...	...	...	...	...	...	...	...	...	...	...	1,917	...	1,917	...	14	14	1,931
Loss by Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total £	3,152	1,400	...	...	...	179,145	...	183,697	38,110	12,534	...	3,410	...	54,054	2,760	14	2,774	240,525
Total Irrigation and Navigation £	3,152	4,160	47,228	—120	...	202,838	147,850	405,108	38,110	74,217	19,953	3,410	62,202	197,892	2,760	14	2,774	605,774
AGRICULTURAL.																		
Works for which Capital and Revenue Accounts are kept:																		
Capital Outlay:																		...
Works—*see* page 133	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Less Receipts on Capital Account	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	..	...	...
Net Total £	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue Outlay:																		
Works—*see* page 135	...	...	...	...	...	...	...	...	4,275	...	...	...	...	4,275	...	...	...	4,275
Repairs	...	...	...	...	...	...	...	...	3,866	...	...	...	...	3,866	...	...	...	3,866
Establishment	...	...	...	...	...	...	...	...	1,478	...	...	...	...	1,478	...	...	...	1,478
Tools and Plant	...	...	...	...	...	...	...	...	—14	...	...	...	...	—14	...	...	...	—14

Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	-21,015	...	...	...	...	—21,015	...	...	...	...	-21,015
TOTAL £	...	...	...	...	...	...	...	...	-11,410	...	...	...	...	—11,410	...	...	...	...	-11,410
Works for which only Revenue Accounts are kept:																			
Works	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...
TOTAL £	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...
Works for which neither Capital nor Revenue Accounts are kept:																			
Works	...	...	3,422	13,425	...	13,250	1,835	31,932	4,664	—106	82	...	...	4,646	270	...	270	36,842
Repairs	...	...	82	32,760	505	18,425	4,802	56,574	3,943	29,977	634	...	...	34,554	7	...	7	91,135
Establishment	...	...	806	8,823	116	7,145	2,308	19,198	1,549	1,726	152	...	...	3,427	50	...	50	22,675
Tools and Plant	...	...	1	551	...	308	189	1,049	...	—29	...	...	...	—29	4	...	4	1,024
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	-1,284	...	...	340	—944	...	—223	...	...	...	—223	...	...	...	—1,167
Revenue refunded	...	...	...	...	...	3	...	3	...	...	...	...	...	...	...	...	...	3
Civil Department	...	...	...	...	...	...	...	...	...	733	...	...	...	733	...	...	...	733
TOTAL £	...	...	4,311	54,275	621	39,131	9,474	107,812	10,156	32,078	868	...	...	43,102	331	...	331	151,245
TOTAL AGRICULTURAL £	...	...	4,311	54,275	621	39,131	9,474	107,812	-1,254	32,078	868	...	...	31,692	331	...	331	139,835
GRAND TOTAL £	3,152	4,160	51,539	54,155	621	241,969	157,324	512,920	36,856	106,295	20,821	3,410	62,202	229,584	3,091	14	3,105	745,609
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received and other items charged off in England	...	...	...	...	...	243	206	449	...	...	...	...	...	...	...	...	...	449
Loss by Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
NET OUTLAY IN INDIA £	3,152	4,160	51,539	54,155	621	241,726	157,118	512,471	36,856	106,295	20,821	3,410	62,202	229,584	3,091	14	3,105	745,160
IN ENGLAND:																		
Stores for India, Madras and Bombay																		449
EXCHANGE																		141
																		745,750

No 62 A.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, against CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, for the Year ended 31st March 1886.

IRRIGATION AND NAVIGATION. Works for which Capital and Revenue Accounts are kept.	EXPENDITURE DURING YEAR. Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	DEDUCT: Receipts on Capital Account.	DEDUCT: Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same Account.	Total.	Net Total.	TOTAL EXPENDITURE TO END OF YEAR. Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
RAJPUTANA.																		
Imperial.																		
(*c*) Tanks in Ajmere Sub-Collectorate	...	...	...	...	...	119	...	...	...	119	69,751	...	9,299	1,258	355	308	*98*	80,873
(*d*) Tanks in Beawar Sub-Collectorate	...	...	...	...	...	...	...	...	...	...	46,136	...	9,314	1,322	...	...	*39*	56,733
Tanks in Todghur Sub-Collectorate	...	...	...	...	...	...	...	...	...	...	10,471	...	564	104	...	...	...	11,139
TOTAL RAJPUTANA £	...	...	...	...	...	119	...	...	...	119	126,358	...	19,177	2,684	355	308	*137*	148,745
BENGAL.																		
Provincial.																		
Calcutta and Eastern Canals	24	...	6	*—111*	...	...	4,155	21	4,176	*—4,257*	(*a*)447,401	...	36,989	34,391	85	1,196	*4,155*	515,907
Sarun Project	317	...	45	...	...	...	...	...	...	362	47,995	...	16,417	2,561	...	...	*50*	66,923
Orissa Coast Canal	33,340	...	7,672	1,533	...	...	79	826	905	41,640	203,464	...	44,081	12,394	...	5,774	*219*	265,494
Imperial.																		
Damoodah Scheme	...	...	...	...	...	...	120	...	120	*—120*	9,063	...	9,486	710	...	....	*3,785*	15,474
Tirhoot Project	...	...	...	...	...	...	...	...	...	...	9,073	...	43,402	684	...	...	*16*	53,143
Hooghly Project	...	...	...	...	...	...	...	...	...	...	12,209	...	1,493	638	...	...	*97*	14,243
TOTAL BENGAL £	33,681	...	7,723	1,422	...	...	4,354	847	5,201	37,625	729,205	...	151,868	51,378	85	6,970	*8,322*	931,184
N.-W. PROVINCES.																		
Provincial.																		
Doon Canals	...	...	...	...	...	43	...	...	...	43	57,297	...	4,586	415	...	57	*105*	62,250
Rohilkhund Canals (Paha Water-course, Kailas do., Baigul do., Kitcha do.)	471	...	96	*—250*	...	...	...	120	120	197	117,888	...	35,981	3,393	...	1,115	*836*	157,541
Sardah Canals	121	...	14	...	...	...	...	...	...	135	(*b*)4,594	...	170	...	...	...	...	4,764
Cawnpur Extension Survey Division, Lower Ganges Canal	*—45*	...	*—1*	...	...	...	...	...	...	*—46*	1,781	...	3,425	...	...	...	...	5,206
Bundelkhund Irrigation Works	...	...	...	...	...	...	25	...	*25*	*—25*	7,319	...	169	...	...	...	*25*	7,463
Bundelkhund Irrigation Survey	20	...	3	...	...	...	...	...	...	23	1,008	...	13,932	70	...	...	*73*	14,937
TOTAL N.-W. PROVINCES £	567	...	112	*—250*	...	43	25	120	145	327	189,887	...	58,263	3,878	...	1,172	1,039	252,161

PUNJAB.																			
Imperial.																			
Sidhnai Canal Minor Water-courses		1,632	...	...	...	...	...	...	...	...	...	1,632	1,632	...	...	...	...	...	1,632
Madhopore Workshops		...	...	...	...	...	...	1,778	...	1,778	—1,778	25,590	...	41,329	...	...	...	22,980	43,939
Upper Sutlej Inundation Canals		...	...	...	...	...	...	...	...	...	...	44,523	...	6,280	1,315	...	...	8	52,110
Lower Sutlej Inundation Canals		...	...	...	...	...	...	...	101	101	—101	9,610	...	1,084	62	...	...	...	10,756
Indus Inundation Canals		...	...	...	...	...	221	...	...	...	221	66,365	...	8,721	67	...	221	6,362	69,012
Shahpur and Sahiwal Canals		...	...	...	...	...	...	...	...	...	...	3,764	...	123	...	...	...	...	3,887
Abdool Rahman Khan's Canal		29	...	7	...	...	...	...	...	...	36	3,363	...	183	...	...	...	...	3,546
Derajat Canals Special Survey		...	...	...	...	...	...	...	...	...	...	929	...	29,676	174	...	...	24	30,755
Lower Bári Doáb Special Survey		...	...	...	...	...	...	...	...	...	...	2,802	...	40,866	444	...	...	23	44,089
TOTAL PUNJAB	£	1,661	....	7	...	...	221	1,778	101	1,879	10	158,578	...	128,262	2,062	...	221	29,397	259,726
MADRAS.																			
Imperial.																			
Kovur-Munjair Junction Canal		4,820	...	1,108	72	...	...	...	...	...	6,000	4,820	...	1,108	72	...	....	...	6,000
Pelandorai Anicut System		1,751	...	332	...	...	...	...	...	...	2,083	30,872	...	6,546	776	...	...	80	38,114
Chembrambakam Tank Project		...	...	...	...	...	...	...	...	...	...	49,180	...	12,454	820	...	...	12	62,442
Perryar Project		...	...	...	...	...	...	...	...	...	...	3,695	...	4,272	...	...	...	...	7,967
Palur Anicut Project		3,998	..	920	...	...	...	...	...	...	4,918	127,609	...	34,396	2,987	...	...	...	164,992
TOTAL	£	10,569	...	2,360	72	...	...	...	...	...	13,001	216,176	...	58,776	4,655	...	...	92	279 515
PROVINCIAL.																			
Chilka Lake		1,379	...	317	...	...	...	...	...	...	1,696	1,379	...	317	...	...	...	...	1,696
Vyalur Project		3	...	...	...	...	...	...	...	...	3	3	...	...	...	...	...	...	3
Buckingham Canal		16,633	...	7,420	1,039	...	...	...	...	...	25,092	418,700	...	112,141	12,908	...	...	...	543,749
Madras Water-supply and I. E. Project		...	...	...	...	...	...	...	...	...	...	129,780	...	21,255	665	...	...	117	151,583
Ganjam—Gopalpur Canal		10	...	3	...	...	...	...	...	...	13	109	...	1,593	222	...	...	...	1,924
Lower Coleroon Project		91	...	2,143	40	...	...	...	...	...	2,274	124	...	3,017	164	...	...	...	3,305
Surveys		383	...	2,819	14	...	...	...	...	...	3,216	619	...	5,502	38	...	...	...	6,159
West Coast Canal		70	...	16	...	...	...	...	...	...	86	70	...	16	...	...	...	...	86
TOTAL MADRAS	£	18,569	..	12,718	1,093	...	...	...	...	...	32,380	550,784	...	143,841	13,997	...	...	117	708,505
BOMBAY.																			
Imperial.																			
Dekkan and Gujarat.																			
Kadva River Works		2,748	...	530	—221	...	...	...	...	...	3,057	2,748	...	530	—221	...	...	...	3,057
Sabarmati Project Survey		...	...	...	...	...	...	...	...	...	...	505	...	3,029	...	...	...	...	3,534
Bhatodi Tank		...	...	...	...	...	...	...	...	...	...	27,179	...	6,961	931	...	...	69	35,002
Madag Tank		16	...	4	...	...	...	...	...	...	20	12,637	...	3,178	282	...	...	1	16,096
Mavinkop Tank		...	...	...	...	...	...	...	...	...	...	2,167	...	576	32	...	...	14	2,761
Kalala Nulla		...	...	...	...	...	...	...	...	...	...	2,351	...	728	3	...	...	...	3,082
Gokak Canal (Second Section)		158	...	80	10	...	...	...	...	...	248	8,301	...	6,344	1,425	...	...	...	16,070
Dambal Tank		21	...	3	...	...	...	...	...	...	24	4,926	...	1,077	88	...	...	6	6,085
Medleri Tank		98	...	24	...	...	...	...	...	...	122	5,792	...	1,430	115	...	...	...	7,337
Muchkundi Tank		9	...	...	...	...	...	...	...	...	9	11,015	...	2,604	233	...	...	6	13,846
Gaddikeri Tank		...	...	...	...	...	...	...	...	...	...	702	...	176	14	...	...	...	892
Khari Cut		380	...	91	25	...	...	...	...	...	496	10,831	...	2,528	213	...	...	18	13,554
Mutha Canals		3,885	...	2,163	135	...	...	15	...	15	6,168	3,885	...	2,163	135	...	...	15	6,168
Carried forward	£	7,315	...	2,895	—51	...	...	15	...	15	10,144	93,039	...	31,324	3,250	...	...	129	127,484

(*a*) Includes 249,101*l.* being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.
(*b*) The whole expenditure is shown under Works in accordance with instructions issued by North-Western Provinces Government.
(*c*) The following accounts have been merged into the Capital Accounts of Ajmere Sub-Collectorate, *viz.*, Muckrera, Ladpura, Bheer and Rajosee Tanks.
(*d*) The following accounts have been merged into the Capital Accounts of the Beawar Sub-Collectorate, *viz.*, Jalea, Bulad and Chitar Tanks.

No. 62 A.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, against CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, for the Year ended 31st March 1886—*continued.*

	Expenditure during Year.										Total Expenditure to end of Year.							
							Deduct											
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of Payments on the same Account.	Total.	Net Total.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
BOMBAY—*continued.*																		
Brought forward	7,315	...	2,895	—51	...	...	15	...	15	10,144	93,039	...	31,324	3,250	...	...	129	127,484
Dekkan and Gujarat—contd.																		
Lower Panjhra River Works	508	...	101	...	...	...	...	...	...	609	508	...	101	...	...	...	...	609
Chankapur Reservoir	...	...	...	...	...	...	...	...	...	...	1,681	...	1,240	511	...	...	...	3,432
Hartala Tank	...	...	...	...	...	...	...	...	...	...	3,342	...	1,194	258	...	...	...	4,794
Jamda Canal	373	...	74	...	...	...	...	...	...	447	77,281	...	18,716	1,213	...	...	2	97,208
Mhuswa Tank	134	...	33	4	...	...	...	...	...	171	10,205	...	2,658	114	...	...	1	12,976
Bhokar Tank Survey	...	...	...	...	...	...	...	...	...	...	174	...	849	...	...	...	...	1,023
Pravara River Works—Ojhar Canal	72	...	14	6	...	...	...	...	...	92	22,198	...	7,255	439	...	...	14	29,878
Wadali Canal	...	...	...	...	...	...	...	...	...	...	2,001	...	510	160	...	...	...	2,671
Kasardi Tank	...	...	...	...	...	...	...	...	...	...	3,143	...	850	88	...	...	...	4,081
Matoba Tank	37	...	12	...	...	...	...	...	...	49	14,765	...	3,479	294	...	...	1	18,537
Shirsuphal Tank	142	...	75	...	...	...	...	...	...	217	15,289	...	3,326	286	...	...	...	18,901
Bhadalwadi Tank	781	...	416	...	...	...	...	...	...	1,197	15,376	...	5,080	261	...	...	...	20,717
Chickli Canal	...	...	...	...	...	...	...	...	...	...	3,999	...	1,361	21	...	...	...	5,381
Maini Tank	196	...	60	...	...	...	...	...	...	256	24,294	...	9,144	322	...	...	54	33,706
(*a*) Yerla River Irrigation Works	606	...	206	12	...	...	...	...	...	824	49,311	...	9,795	673	...	...	237	59,542
Rewari Canal	20	...	7	...	...	...	...	...	...	27	4,177	...	718	1	...	...	...	4,896
Newree Tank	...	...	...	...	...	...	...	...	...	...	134	...	49	548	...	...	...	731
Ashti Tank	520	...	152	26	...	...	...	...	...	698	58,441	...	13,862	796	...	...	539	72,560
Koregaon Tank	559	...	166	6	...	...	...	...	...	731	2,514	...	585	23	...	...	...	3,122
(*b*) Upper Mán River Works	822	...	289	31	...	...	...	...	...	1,142	27,918	...	7,761	625	...	...	24	36,280
Nilgund Tank	...	...	...	...	...	...	...	...	...	...	689	...	170	13	...	...	...	872
Asundi Tank	147	...	35	...	...	...	...	...	...	182	4,872	...	1,088	106	...	...	...	6,066
Parsul Tank	1,505	...	375	—6	...	...	3	...	3	1,871	7,567	...	1,723	676	...	...	3	(*c*) 9,963
(*d*) Pangaon Tank	30	...	5	...	...	...	64	...	64	—29	...	...	...	...	...	...	...	..
TOTAL	13,767	...	4,915	28	...	...	82	...	82	18,628	442,918	...	122,838	10,678	...	...	1,004	575,430
DEDUCT—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	1,997	...	1,065	...	...	...	...	3,062
TOTAL DEKKAN AND GUJARAT £	13,767	...	4,915	28	...	...	82	...	82	18,628	440,921	...	121,773	10,678	...	...	1,004	572,368

Sindh.																			
Alibhur Kachari Canal	...	...	...	...	...	...	...	...	...	...	1,963	...	355	2	...	...	...	2,320
Fulaili Canal	...	...	...	...	...	...	...	...	...	...	77,169	...	15,791	65	...	...	2	93,023
Great Marak Canal	...	...	...	...	...	...	...	...	...	...	15,952	...	3,272	144	...	...	8	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	...	...	...	10,343	...	1,510	3	...	...	...	11,856
Rohri and Hyderabad Canal Survey	...	...	...	...	...	...	...	...	...	...	94	...	7,516	67	...	...	...	7,677
Eastern Delta Survey	...	...	...	...	...	...	...	...	...	...	177	...	1,669	17	...	...	...	1,863
Mehrabwáh	...	...	...	...	...	...	...	...	...	...	5,280	...	1,320	2	...	...	...	6,602
Ghar Canal	...	...	...	...	...	...	...	...	...	...	33,824	...	7,555	175	...	...	...	41,554
Jambro Canal	...	...	...	...	...	...	...	...	...	...	432	...	3,391	...	...	...	6	3,817
Sukkur and Shadadpur Canal	210	...	41	...	...	...	...	...	...	251	111,011	...	20,547	1,333	...	...	16.	132,875
TOTAL	210	...	41	...	...	...	...	...	...	251	256,245	...	62,926	1,808	...	...	32	320,947
Deduct—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	2,660	...	259	...	...	...	...	2,919
Total Sindh . £	210	...	41	...	...	...	...	...	...	251	253,585	...	62,667	1,808	...	...	32	318,028
TOTAL BOMBAY . £	13,977	...	4,956	28	...	...	82	...	82	18,879	694,506	...	184,440	12,486	...	...	1,036	890,396
AGRICULTURAL.																			
BURMA.																			
Irrawaddy Embankment Scheme	...	...	...	...	...	...	...	...	...	...	257,287	...	48,120	2,139	5	...	419	307,132
TOTAL BURMA . £	...	...	...	...	...	...	...	...	...	...	257,287	...	48,120	2,139	5	...	419	307,132

The Capital and Revenue Accounts of the Ramree Embankment and of the Reclamation of the Thatone and Maobin Plains have been discontinued, under orders of the Chief Commissioner, Burma.

(*a*) Includes Yerla Canal and Nehr Tank.

(*b*) Includes Gundowli Canal and Pingli Tank.

(*c*) Outlay on account of surveying and gauging charges debited in previous years to Agricultural Works for which Capital and Revenue Accounts are not kept, has now been included in the Capital Account of this Canal.

(*d*) The figures of the Kalála Canal and Pangaon Tank, which were shewn in the accounts up to end of 1884-85, have been omitted, as the works have been struck off the list of capital accounts, under orders of the Bombay Government.

No. 62 B—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL AND PROVINCIAL FUNDS, against REVENUE ACCOUNT of MINOR WORKS and NAVIGATION for which CAPITAL AND REVENUE ACCOUNTS are kept, for the year ended 31st March 1886.

	EXPENDITURE DURING YEAR.								TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.
IRRIGATION AND NAVIGATION.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Works for which Capital and Revenue Accounts are kept.																
IMPERIAL.																
RAJPUTANA.																
(*d*) Tanks in Ajmere Sub-Collectorate	2	1,345	664	150	...	...	...	2,161	1,726	12,057	12,615	490	...	4	...	26,892
(*e*) „ in Beawar Sub-Collectorate	4	201	122	23	...	4	...	354	598	21,779	17,079	491	...	36	...	39,983
(*f*) „ in Todghur Sub-Collectorate	3	77	36	9	...	...	...	125	1,296	7,053	7,947	201	...	...	...	16,497
TOTAL RAJPUTANA £	9	1,623	822	182	...	4	...	2,640	3,620	40,889	37,641	1,182	...	40	...	83,372
BENGAL.																
PROVINCIAL.																
Orissa Coast Canal	...	2,316	594	79	...	...	...	2,989	...	2,316	594	79	...	...	...	2,989
Sarun Project	...	1,801	414	59	...	...	...	2,274	...	12,672	2,914	—693	...	...	...	14,893
Calcutta and Eastern Canals	3,228	6,794	6,758	1,895	...	...	...	18,675	225,349*a*	260,180	194,537	3,523	...	...	...	683,589
TOTAL BENGAL	3,228	10,911	7,766	2,033	...	...	...	23,938	225,349	275,168	198,045	2,909	...	...	...	701,471
PUNJAB.																
IMPERIAL.																
Upper Sutlej Inundation Canals	3	4,648	5,783	23	...	1	...	10,458	9,576	130,172	103,142	1,582	38	256	...	244,766
Lower Sutlej and Chenab Inundation Canals	105	25,527	7,064	47	...	...	...	32,743	16,194	427,493	128,759	882	75	17	...	573,420
Indus Inundation Canal	3,040	11,294	8,112	25	...	1	...	22,472	25,032	277,431	144,396	2,227	71	13	...	449,170
Shahpur and Sahiwal Canals	...	926	149	...	...	3	...	1,078	...	10,125	1,187	2	...	50	...	11,364
Madhopore Workshops	..	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
	3,148	42,395	21,108	95	...	5	...	66,751	50,802	845,682	384,772	16,617	23,726	336	...	1,321,935
Deduct—Outlay from Contributions, Fine Fund, and Statute Labor	49	24,318	...	...	...	...	...	24,367	15,585	404,961	40	2	...	...	...	420,588
TOTAL PUNJAB £	3,099	18,077	21,108	95	...	5	...	42,384	35,217	440,721	384,732	16,615	23,726	336	...	901,347
MADRAS.																
(*) Chembrambakam Tank Project	—*128*	1,437	303	—*6*	...	...	...	1,606	—*136*	10,674	4,122	99	...	...	...	14,759
(*) Palar Anicut System	201	4,500	1,086	—*3*	...	...	...	5,784	5,723	66,451	22,369	1,316	...	...	...	95,859
(*) Pelandorai Anicut System	827	1,868	607	...	...	...	...	3,302	2,022	19,901	6,563	380	...	...	...	28,866
TOTAL MADRAS £	900	7,805	1,996	—9	...	...	...	10,692	7,605	97,026	33,054	1,795	...	...	...	139,484
BOMBAY.																
Dekkan.																
Gadikeri	...	1	...	...	...	...	...	1	...	30	6	...	...	...	...	36
Bhatodi Tank	...	263	112	3	...	1	...	379	19	1,272	904	—2	...	1	...	2,194
Mhuswa Tank	...	62	34	5	...	...	...	101	...	508	369	4	...	9	...	890
Pravara River Works—Ojhar Canal	...	258	213	6	...	...	...	477	12	2,539	1,854	46	...	...	...	4,451
Asundi Tank	...	86	23	...	...	...	...	109	...	95	26	...	...	...	...	121
Medleri Tank	...	104	27	...	...	...	...	131	...	115	30	...	...	...	...	145
Madag Tank	...	194	71	...	...	...	...	265	50	2,537	1,231	54	...	...	...	3,872

(*d*) Gokak Canal, First Section		...	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Kalala Nulla		...	...	...	...	...	...	...	...	18	309	425	10	...	...	...	762
Dambal Tank		...	106	30	...	...	...	...	136	6	246	70	...	...	...	...	322
Jamda Canal		—28	264	155	10	...	...	...	401	150	11,130	5,985	192	8	33	...	17,498
Hartala Tank		...	80	52	...	...	...	...	132	...	192	100	...	...	9	...	301
Kharicut Canal		...	146	230	...	...	...	...	376	...	418	510	...	...	...	...	928
Matoba Tank		...	113	95	...	...	4	...	212	...	720	436	...	...	7	...	1,163
Kasardi Tank		...	132	50	...	...	...	...	182	3	717	277	39	...	...	...	1,036
Shirsuphal Tank		...	96	121	...	...	...	...	217	...	701	455	...	...	...	...	1,156
Chickli Canal		...	60	46	2	...	...	...	108	...	860	1,098	12	...	...	...	1,970
(*b*) Upper Mán River Works		...	117	49	2	...	13	...	181	...	1,168	1,141	12	...	13	...	2,334
Maini Tank		...	218	168	2	...	...	...	388	19	1,810	1,161	16	...	2	...	3,008
(*c*) Yerla River Irrigation Works		...	345	147	7	...	...	...	499	...	3,076	2,568	39	...	1	...	5,684
Rewari Canal		...	322	136	2	...	...	...	460	38	2,067	2,064	20	...	...	...	4,189
Koregaum Tank		...	...	...	...	...	...	...	...	...	3	1	...	...	...	...	4
Ashti Tank		...	442	245	...	...	...	...	687	...	1,831	1,026	9	...	...	...	2,866
Bhadalwadi Tank		...	75	76	...	...	...	...	151	...	382	225	...	...	...	...	607
Mavinkop Tank		...	1	...	...	...	...	...	1	3	29	6	...	...	...	...	38
Muchkundi Tank		...	23	5	...	...	...	...	28	...	48	20	...	...	...	...	68
Mhasvad Tank		...	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160
Sind.																	
Alibhur Katchari Canal		...	555	153	...	...	...	...	708	...	5,971	1,424	9	...	2	...	7,406
Fulaili Canal		...	12,050	4,290	33	...	1	...	16,374	7	242,144	59,476	838	...	78	...	302,543
Great Marak Canal		...	885	234	...	...	...	...	1,119	64	12,112	3,123	15	...	4	...	15,318
Surfrazwah Canal		...	753	206	...	...	...	...	959	...	10,238	3,148	9	...	...	...	13,395
Ghar Canal		3,260	9,598	2,899	20	...	...	...	15,777	10,661	129,646	34,045	255	...	9	...	174,616
Sukkur and Shadadpur Canal		...	2,699	610	44	...	...	...	3,353	1,148	51,444	11,760	864	...	5	...	65,221
Mehrabwah Canal		...	547	150	...	...	...	...	697	...	2,652	645	...	...	...	...	3,297
TOTAL	£	3,232	30,595	10,627	136	...	19	...	44,609	12,198	487,239	135,737	2,441	8	173	...	637,796
DEDUCT—Expenditure from Contributions		...	...	...	...	...	...	...	...	845	248	...	...	...	...	...	1,093
TOTAL BOMBAY	£	3,232	30,595	10,627	136	...	19	...	44,609	11,353	486,991	135,737	2,441	8	173	...	636,703
PROVINCIAL.																	
N.-W. PROVINCES.																	
Doon Canal		253	1,056	1,736	8	...	...	...	3,053	5,977	31,873	44,943	1,252	576	3	...	84,624
Bundelkund Irrigation Works { Hamirpur		764	344	451	—1	...	...	...	1,558	1,491	5,511	5,754	75	...	5	...	12,836
Bundelkund Irrigation Works { Jhansie																	
Rohilkhund and Bijnore Canals		6,011	1,659	7,073	272	...	...	...	15,015	20,257	46,850	100,239	2,921	380	903	...	171,550
TOTAL N.-W. PROVINCES	£	7,028	3,059	9,260	279	...	...	...	19,626	27,725	84,234	150,936	4,248	956	911	...	269,010
MADRAS.																	
Chilka Lake		...	29	...	...	...	...	...	29	...	29	...	...	...	...	...	29
Buckingham Canal		641	9,310	2,835	256	...	7	...	13,049	2,529	125,244	35,264	3,248	...	954	...	167,239
*Madras W. S. and I. E. Project		—234	13,968	3,177	—242	...	...	...	16,669	420	32,201	9,247	713	...	...	...	42,581
West Coast Canal		13	...	2	...	...	...	...	15	13	...	2	...	...	...	...	15
Vadarniem Canal		...	46	14	...	...	...	...	60	...	46	14	...	...	...	...	60
TOTAL MADRAS	£	420	23,353	6,028	14	...	7	...	29,822	2,962	157,520	44,527	3,961	...	954	...	209,924
AGRICULTURAL.																	
BURMA.																	
Irrawaddy Embankment		4,275	3,866	1,478	—14	...	...	—21,015	—11,410	12,629	62,970	18,309	754	...	...	160	94,822
TOTAL BURMA	£	4,275	3,866	1,478	—14	...	...	—21,015	—11,410	12,629	62,970	18,309	754	...	...	-160	94,822

* The Revenue Accounts of these works are under preparation and completion. The expenditure to close of the year is approximate and subject to revision.
(*a*) This includes £136,361 being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.
(*b*) Includes Gondowli Canal and Pingli Tank.
(*c*) Includes Yerla Canal and Nehre Tank.
(*d*) The accounts of Muckrera, Ladpura, Bheer and Rajosie Tanks, have been merged into the Revenue Accounts of Ajmere Sub-Collectorate.
(*e*) The accounts of Jalea, Bulad and Chitar Tanks, have been merged into the Revenue Accounts of the Beawar Sub-Collectorate.
(*f*) Exclusive of expenditure from funds not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section K.—Buildings and Roads.

Revenue £615,581. Expenditure £4,485,276.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Military Works .	63	Abstract of Receipts . . .	138	...	41,158	...
,, . .	64	Expenditure	141	...	...	968,920
		Details of Imperial Expenditure on—				
,, . .	64A	New Buildings	144	412,041	...	...
,, . .	64B	Repairs	145	266,892	...	...
Civil Works . .	63	Abstract of Receipts . . .	138	...	574,423	...
,, . .	63A	Provincial and Local Fund Receipts included in Account No. 63 .	140	541,217	...	...
,, . . .	64	Expenditure	141	...	...	3,516,356
		Details of Expenditure included in Account No. 64	...	...	...	...
		Imperial Expenditure—				
,, . .	64C	New Buildings . . .	146	115,037	...	...
,, . .	64D	Repairs to Buildings . . .	147	44,361	...	...
,, . .	64E	New Roads	148	58,439	...	...
,, . .	64E	Repairs to Roads . . .	148	31,806	...	...
,, . .	64G	Miscellaneous—New Works .	149	54,414	...	...
,, . .	64H	Miscellaneous—Repairs . .	149	301	...	...
		Provincial Expenditure—				
,, . .	64I	New Buildings . . .	150	303,781	...	...
,, . .	64J	Repairs to Buildings . . .	150	143,470	...	...
,, . .	64K	New Roads	151	162,445	...	...
,, . .	64L	Repairs to Roads . . .	151	430,309	...	...
,, . .	64M	Miscellaneous—New Works .	152	41,020	...	...
,, . .	64N	Miscellaneous—Repairs . .	152	15,334	...	...
		Local Expenditure—				
,, . .	64O	New Buildings . . .	153	21,001	...	...
,, . .	64P	Repairs to Buildings . .	153	17,685	...	...
,, . .	64Q	New Roads	153	165,010	...	...
,, . .	64R	Repairs to Roads . . .	154	219,452	...	...
,, . .	64S	Miscellaneous—New Works .	154	21,157	...	...
,, . .	64T	Miscellaneous—Repairs . .	154	7,033	...	...
		TOTAL .		...	615,581	4,485,276

No. 63.—ABSTRACT ACCOUNT of IMPERIAL, PROVINCIAL, AND LOCAL RECEIPTS

IMPERIAL.	INDIA, GENERAL.												No. of Items.
	INSPECTOR-GENERAL OF MILITARY WORKS.			CENTRAL INDIA.			COORG.			HYDERABAD.			
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	
	£	£	£	£	£	£	£	£	£	£	£	£	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	7,836	...	7,836	351	846	1,197	...	1	1	4,183	92	4,275	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	3,344	...	3,344	414	22	436	...	18	18	5	21	26	2
Recoveries of rents of buildings hired for the occupation of military subordinates	...	...	...	...	...	...	...	...	...	...	...	...	3
Casual rents of buildings	698	...	698	...	103	103	...	10	10	73	17	90	4
Sales of buildings	92	...	92	...	10	10	...	...	...	...	...	...	5
Sales of barrack furniture	441	...	441	43	...	43	...	...	...	...	...	...	6
Sales of tools and plant	539	...	539	74	80	154	...	25	25	6	...	6	7
Sales of produce	87	7	94	17	3	20	...	...	...	...	...	...	8
Sales of old materials	1,337	1	1,338	2	15	17	...	2	2	17	1	18	9
Value of materials received from old buildings	329	...	329	20	...	20	...	5	5	...	...	...	10
Recoveries of deferred fees from the students of the Royal Indian Engineering College	...	...	...	...	...	...	...	...	...	...	20	20	11
Receipts from self-supporting workshops	...	...	...	...	...	...	...	...	...	...	...	...	12
Receipts from Roorkee College	...	...	...	...	...	...	...	...	...	...	...	...	13
Unclaimed deposits	15	...	15	...	...	...	...	...	...	...	...	...	14
Fines, refunds, and miscellaneous	276	87	363	17	7	24	...	...	...	5	1	6	15
Recoveries from barrack damages	1,700	...	1,700	42	...	42	...	...	...	162	...	162	16
Receipts by Civil Department	...	...	...	...	10	10	...	...	...	...	26	26	17
Ferry receipts	...	...	...	...	...	...	...	...	...	...	...	...	18
	16,694	95	16,789	980	1,096	2,076	...	61	61	4,451	178	4,629	19
Add—Provincial and Incorporated Local Fund Receipts as per Account No. 63A	...	...	...	...	...	...	...	2,202	2,202	...	...	...	20
TOTAL £	16,694	95	16,789	980	1,096	2,076	...	2,263	2,263	4,451	178	4,629	21

IMPERIAL.	CENTRAL PROVINCES.			BURMA.			ASSAM.			BENGAL.			No. of Items.
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	
	£	£	£	£	£	£	£	£	£	£	£	£	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	153	...	153	...	...	...	195	...	195	659	...	659	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	...	...	...	576	...	576	82	...	82	...	32	32	2
Recoveries of rents of buildings hired for the occupation of military subordinates	...	...	...	...	...	...	...	...	...	...	...	...	3
Casual rents of buildings	...	...	...	8	...	8	...	...	...	...	...	...	4
Sales of buildings	...	...	...	34	...	34	...	...	...	...	...	...	5
Sales of barrack furniture	8	...	8	...	...	...	...	...	...	...	...	...	6
Sales of tools and plant	...	...	...	...	...	...	...	...	...	...	...	...	7
Sales of produce	24	...	24	...	...	...	...	...	...	...	...	...	8
Sales of old materials	1	...	1	...	...	...	...	...	...	...	...	...	9
Value of materials from old buildings	...	...	...	170	...	170	...	...	...	150	...	150	10
Recoveries of deferred fees from students of the Royal Indian Engineering College	...	...	...	...	...	...	...	...	...	...	...	...	11
Receipts from self-supporting workshops	...	...	...	...	...	...	...	...	...	...	...	...	12
Receipts from Roorkee College	...	...	...	...	...	...	...	...	...	...	...	...	13
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...	...	...	14
Fines, refunds, and miscellaneous	4	...	4	...	...	...	...	...	...	2	...	2	15
Recoveries of barrack damages	57	...	57	45	...	45	...	...	...	...	...	...	16
Receipts by Civil Department	...	...	...	...	...	...	...	...	...	...	...	...	17
Ferry receipts	...	...	...	...	...	...	...	...	...	...	...	...	18
	247	...	247	833	...	833	277	...	277	811	32	843	19
Add—Provincial and Incorporated Local Fund Receipts as per Account No. 63A	...	15,737	15,737	...	10,295	10,295	...	13,375	13,375	...	74,702	74,702	20
TOTAL £	247	15,737	15,984	833	10,295	11,128	277	13,375	13,652	811	74,734	75,545	21

under the Head MILITARY AND CIVIL WORKS, for the Year ended 31st March 1886.

INDIA, GENERAL.

No. of Items.	Port Blair.			Rajputana.			Biluchistan Agency.			Simla Imperial Circle.			Mysore.	Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Civil.	Military.	Civil.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	251	710	961	...	308	308	...	3,726	3,726	...	12,621	5,683	18,304
2	...	...	...	40	190	230	...	33	33	...	...	...	...	3,803	284	4,087
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	120	171	291	...	79	79	...	1	1	...	891	381	1,272
5	...	...	...	94	...	94	...	...	...	...	...	...	...	186	10	196
6	...	...	...	49	...	49	...	...	...	...	...	...	...	533	...	533
7	...	...	...	33	71	104	...	...	...	...	11	11	...	652	187	839
8	...	...	...	1	79	80	...	...	...	...	...	...	...	105	89	194
9	...	...	...	9	37	46	...	...	...	...	24	24	...	1,365	80	1,445
10	...	...	...	...	...	...	...	...	...	...	...	...	...	349	5	354
11		...	...	...	35	35	...	...	...	...	...	...	...	...	55	55
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	...	...	...	...	...	...	...	64	64	...	...	...	...	...	64	64
14	...	...	...	...	...	...	...	...	...	...	...	...	...	15	...	15
15	...	...	...	2	169	171	...	21	21	...	29	29	...	300	314	614
16	...	...	...	58	...	58	...	...	...	...	...	...	...	1,962	...	1,962
17	...	...	...	...	7	7	...	...	...	...	...	...	11	...	54	54
18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19	...	...	...	657	1,469	2,126	...	505	505	...	3,791	3,791	11	22,782	7,206	29,988
20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,202	2,202
21	...	...	...	657	1,469	2,126	...	505	505	...	3,791	3,791	11	22,782	9,408	32,190

No. of Items.	N.-W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	551	...	551	1,759	...	1,759	4,710	...	4,710	20,648	5,683	26,331
2	26	...	26	...	...	...	482	...	482	482	...	482	5,451	316	5,767
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	36	...	36	2	...	2	851	...	851	1,788	381	2,169
5	...	...	...	...	...	...	158	...	158	901	...	901	1,279	10	1,289
6	...	...	...	17	...	17	...	...	...	400	...	400	958	...	958
7	...	...	...	16	...	16	...	...	...	500	...	500	1,168	187	1,355
8	33	...	33	6	...	6	...	...	...	90	...	90	258	89	347
9	...	...	...	69	...	69	180	...	180	1,384	...	1,384	3,149	80	3,229
10	...	...	...	8	...	8	2	...	2	...	...	...	529	5	534
11	...	...	...	...	...	...	...	...	...	...	...	...	...	55	55
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	...	...	...	...	...	...	...	...	...	...	...	...	...	64	64
14	...	...	...	4	...	4	...	...	...	...	...	...	19	...	19
15	29	...	29	...	...	...	5	...	5	3,329	...	3,329	3,669	314	3,983
16	...	...	...	...	...	...	...	...	...	178	...	178	2,242	...	2,242
17	...	...	...	...	...	...	...	...	...	...	...	...	...	54	54
18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19	88	...	88	707	...	707	2,588	...	2,588	12,825	...	12,825	41,158	7,238	48,396
20	...	114,838	114,838	...	59,068	59,068	...	85,823	85,823	...	165,177	165,177	...	541,217	541,217
21	88	114,838	114,926	707	59,068	59,775	2,588	85,823	88,411	12,825	165,177	178,002	41,158	548,455	589,613

ADD—RECEIPTS IN ENGLAND AS PER HOME ACCOUNTS, *viz.*:—

	£			
Royal Indian Engineering College:—				
Fees and caution-money from Students	18,905	...	19,751	19,751
Sale of provisions, farm produce, &c.	846			
EXCHANGE ON RECEIPTS IN ENGLAND		...	6,217	6 217
TOTAL		41,158	574,423	615,581

No. 63 A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS, for the Year ended 31st March 1886.

	India, General. Coorg.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
PROVINCIAL.										
By Public Works Department.	£	£	£	£	£	£	£	£	£	£
Rents of buildings, the returns from which are expected to yield interest on cost of construction	...	144	1,214	345	...	391	223	2,754	2,655	7,726
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	...	490	2,718	69	3,623	774	242	386	1,832	10,134
Recoveries of rents of buildings hired for military subordinates	...	...	...	...	...	...	...	...	...	...[c]
Casual rents of buildings	...	122	121	25	447	594	751	168	1,604	3,832
Sales of buildings	...	300	28	18	1,965	475	301	319	43,888	47,294
Sales of tools and plant	...	91	239	89	1,516	55	162	208	260	2,620
Sales of produce	...	47	...	...	352	864	1,771	130	244	3,408
Sales of old materials	...	27	29	...	416	348	188	344	1,048	2,400
Value of materials received from old buildings	...	39	...	66	426	27	216	73	10	857
Receipts from Public Works workshops	...	...	...	...	...	...	...	1,106	...	1,106
Recoveries of deferred fees from students of the R. I. E. College	...	54	...	...	603	257	235	150	35	1,334
Unclaimed deposits	...	2	106	...	...	...	11	—144	6	—19
Fines, refunds, and miscellaneous	...	156	184	(c) 94	(b)13,519	4,194	233	263	2,045	20,688
Recoveries of barrack damages	...	...	...	...	...	...	...	...	...	...
Tolls on roads, ferry receipts, &c.	...	1,935	...	...	...	(a)9,977	614	4,042	67,492	84,060
Fees on masonry graves, &c.	...	...	...	...	...	...	...	...	...	...
Receipts from Thomason C. E. College	...	...	...	...	...	18,494	...	...	...	18,494
TOTAL £	...	3,407	4,639	706	22,867	36,450	4,947	9,799	121,119	203,934
By Civil Department.										
Rents of quarters, the returns from which are expected to yield interest on cost of construction	...	...	...	...	...	...	...	...	...	...
Rents from quarters, the returns from which are not expected to yield any interest on cost of construction	...	...	...	...	...	...	...	...	...	...
Casual rents of buildings	...	...	...	...	...	...	3,657	2,168	...	5,825
Sales of buildings	...	...	...	...	...	...	7,040	141	...	7,181
Sales of produce	...	...	10	...	...	2,024	...	...	...	2,034
Sales of old materials	...	...	...	...	...	8	531	...	...	539
Fines, refunds, and miscellaneous	...	1	...	...	...	101	102	411	362	977
Tolls on roads, ferry receipts, &c.	...	3,900	...	26	51,566	68,343	42,424	...	5,685	171,944
Fees on masonry graves, &c.	...	37	66	...	204	227	...	269	...	803
TOTAL £	...	3,938	76	26	51,770	70,703	53,754	2,989	6,047	189,303
TOTAL PROVINCIAL £	...	7,345	4,715	732	74,637	107,153	58,701	12,788	127,166	393,237
INCORPORATED LOCAL FUNDS.										
By Public Works Department.										
Rents of buildings	...	...	...	...	...	162	...	...	...	162
Sales of buildings	...	...	...	...	...	444	...	...	...	444
Sales of tools and plant	...	...	...	..	...	100	...	...	...	100
Sales of produce	...	...	...	...	...	585	...	266	...	851
Sales of old materials	...	...		...	...	82	54	...	...	136
Tolls and ferry receipts	...	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	...	7	...	144	58	120	...	329
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...
TOTAL £	...	...	...	7	...	1,517	112	386	...	2,022
By Civil Department.										
Casual rents of buildings	...	...	...	...	...	...	...	...	238	238
Sales of buildings	...	...	...	...	...	...	...	239	10	249
Sales of tools and plant	...	...	...	...	...	...	...	220	...	220
Sales of produce	...	993	...	...	...	4,482	...	...	...	5,475
Sales of old materials	...	...	...	...	...	...	...	145	340	485
Tolls and ferry receipts	2,202	5,361	4,682	12,528	65	1,582	...	68,042	37,332	131,794
Fines, refunds, and miscellaneous	...	1,039	898	108	...	4	255	4,003	91	6,398
Receipts on account of Tarai Improvement	...	...	...	...	...	100	...	...	...	100
Workshop receipts	...	999	...	...	...	...	...	...	...	999
TOTAL £	2,202	8,392	5,580	12,636	65	6,168	255	72,649	38,011	145,958
TOTAL INCORPORATED LOCAL FUNDS £	2,202	8,392	5,580	12,643	65	7,685	367	73,035	38,011	147,980
GRAND TOTAL £	2,202	15,737	10,295	13,375	74,702	114,838	59,068	85,823	165,177	541,217

(a) Value of Gogra River bridge of boats at Ajodhia made over to the Bengal North-Western Railway Company.
(b) Includes 6,770*l.* for rents from Strand bank, maidan, &c.
(c) Includes 57*l.* for Residency furniture.

No. 64.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS on MILITARY AND CIVIL WORKS, for the Year ended 31st March 1886.

	For details *see* page	INDIA, GENERAL. Inspector General of Military Works.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Rajputana.	Simla Imperial Circle.	Biluchistan Agency.	TOTAL.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
IMPERIAL.																				
MILITARY WORKS:		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
New Buildings	144	224,435	20,329	...	...	3,829	...	1,307	102	...	250,002	9,197	29,440	9,483	222	6,123	5,583	18,523	83,468	412,041
Repairs	145	154,946	6,047	36	...	6,024	...	5,631	...	..	172,684	4,167	10,421	3,913	1,695	253	8,692	17,319	47,748	266,892
Establishment	...	152,078	6,601	8	...	4,616	...	4,412	23	...	167,738	3,074	7,213	3,033	425	1,469	3,186	8,326	30,026	224,490
Tools and Plant	...	5,195	845	1	...	102	...	123	2	...	6,268	200	598	198	28	96	207	356	1,910	9,861
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	*—2,632*	*—1,043*	...	...	488	...	*—271*	...	...	*—3,458*	*—2,435*	...	...	...	...	...	...	*—1,459*	*—7,352*
		534,022	32,779	45	...	15,059	...	11,202	127	...	593,234	14,203	47,672	16,627	2,370	7,941	17,668	44,524	161,693	905,932
Barrack furniture, including repairs and establishment	...	44,900	2,125	...	...	...	...	1,568	...	...	48,593	511	...	162	...	...	616	...	13,361	63,243
TOTAL	...	578,922	34,904	45	...	15,059	...	12,770	127	...	641,827	14,714	47,672	16,789	2,370	7,941	18,284	44,524	175,054	969,175
DEDUCT—Outlay in England	...	5,087	162	...	...	...	...	...	...	...	5,249	...	...	...	...	1	...	23	3,487	8,760
Net Outlay in India	...	573,835	34,742	45	...	15,059	...	12,770	127	...	636,578	14,714	47,672	16,789	2,370	7,940	18,284	44,501	171,567	960,415
CIVIL BUILDINGS, ROADS AND SERVICES.																				
Civil Buildings:																				
New Works	146	2,489	3,749	2,404	...	1,608	1,356	3,729	28,946	7,132	51,413	1,414	...	1,811	35,991	10,964	3,102	4,777	5,565	115,037
Repairs	147	4,260	2,238	258	...	571	1,636	1,630	3,461	3,295	17,349	143	...	396	13,269	4,700	2,655	616	5,233	44,361
Communications:																				
New Works	148	...	4,139	4,390	...	...	...	957	...	14,739	24,225	...	...	...	...	...	34,214	...	...	58,439
Repairs	148	...	21,355	3,365	...	...	...	4,033	...	3,053	31,806	...	...	...	...	...	...	...	...	31,806
Miscellaneous Public Improvements:																				
New Works	149	...	9	...	...	...	...	...	...	1,574	1,583	1,366	...	...	46,613	...	4,948	...	*—96*	54,414
Repairs	149	...	...	...	...	...	...	...	...	229	229	...	...	...	72	...	...	...	...	301
Establishment	...	1,552	15,522	3,145	...	501	1,250	8,977	11,112	16,046	58,105	363	...	496	8,484	3,524	6,836	1,139	2,394	81,341
Tools and Plant	...	101	1,268	541	...	33	...	131	1,457	5,675	9,206	24	...	32	543	226	48	54	156	10,289
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	*-54,643**	*—502*	778	...	...	...	...	4,057	2,302	*—48,008*	...	...	...	...	...	2,648	...	...	*—45,360*
Expenditure by Civil Dept.	...	...	...	...	1,073	...	...	...	...	15	1,088	...	61	...	...	...	...	...	...	1,149
Loss by Exchange on Stores	...	33	...	...	...	...	...	...	...	...	33	...	...	...	...	...	...	...	...	33
TOTAL £	...	*—46,208*	47,778	14,881	1,073	2,713	4,242	19,457	49,033	54,060	147,029	3,310	61	2,735	104,972	19,414	54,451	6,586	13,252	351,810
DEDUCT—Outlay in England	...	...	1	...	...	...	...	...	...	...	1		...	..	2	...	...	...	45	48
Net Outlay in India	...	*—46,208*	47,777	14,881	1,073	2,713	4,242	19,457	49,033	54,060	147,028	3,310	61	2,735	104,970	19,414	54,451	6,586	13,207	351,762
Imperial Net Outlay in India £	...	527,627	82,519	14,926	1,073	17,772	4,242	32,227	49,160	54,060	783,606	18,024	47,733	19,524	107,340	27,354	72,735	51,087	184,774	1,312,177
Carried forward	...	527,627	82,519	14,926	1,073	17,772	4,242	32,227	49,160	54,060	783,606	18,024	47,733	19,524	107,340	27,354	72,735	51,087	184,774	1,312,177

* Suspense Balances on Auxilary books of Accountant General, Public Works Department.

No. 64.—Abstract Account of Ordinary Expenditure from Imperial, Provincial, and Incorporated Local Funds on Military and Civil Works for the Year ended 31st March 1886—*continued.*

	For details *see* page	India, General.										Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
		Inspector-General of Military Works.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Rajputana.	Simla Imperial Circle.	Baluchistan Agency.	Total.									
Brought forward		£ 527,627	82,519	14,926	1,073	17,772	4,242	32,227	49,160	54,060	783,606	£ 18,024	47,733	19,524	107,340	27,354	72,735	51,087	184,774	£ 1,312,177
PROVINCIAL.																				
Military.																				
New Works		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Civil Buildings, Roads, and Services. Civil Buildings:																				
New Works	150	...	...	...	...	...	..	...	...	...	...	9,998	17,186	2,547	32,525	71,154	38,603	71,682	60,086	303,781
Repairs	150	...	...	...	...	...	...	...	...	...	...	3,845	10,041	2,809	33,217	26,930	18,935	12,249	35,444	143,470
£		...	...	...	...	...	...	...	...	...	...	13,843	27,227	5,356	65,742	98,084	57,538	83,931	95,530	447,251
Communications:																				
New Works	151	..	...	...	...	...	...	...	...	...	...	39,052	19,018	3,648	—271	22,509	25,706	10,833	41,950	162,445
Repairs	151	...	...	...	...	...	...	...	...	...	...	40,612	36,155	7,425	70,505	87,268	89,318	8,648	90,378	430,309
£		...	...	...	...	...	...	...	...	...	...	79,664	55,173	11,073	70,234	109,777	115,024	19,481	132,328	592,754
Miscellaneous Public Improvements:																				
New Works	152	...	...	...	...	...	...	...	...	...	...	679	269	868	2,702	1,126	3,352	13,929	18,095	41,020
Repairs	152	...	...	...	...	...	...	...	...	...	...	1,026	448	32	4,713	912	3,739	726	3,738	15,334
£		...	...	...	...	...	...	...	...	...	...	1,705	717	900	7,415	2,038	7,091	14,655	21,833	56,354
Total Works and Repairs—Other Services	...	...	...	...	...	...	...	...	...	...	...	95,212	83,117	17,329	143,391	209,899	179,653	118,067	249,691	1,096,359
Establishment	...	...	...	...	...	...	...	...	...	...	...	31,106	46,169	31,805	128,040	72,196	67,585	65,832	94,176	536,909
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	2,099	—829	1,091	2,988	4,645	1,356	20,498	3,790	35,638
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	70	...	...	...	24	282	...	376
Suspense	...	...	...	...	...	...	...	...	...	...	...	—491	—2,790	—2,869	—1,754	10,083	—2,145	—18,226	—489	—18,681
Expenditure by Civil Department	...	...	...	...	...	...	...	...	...	...	...	781	4,372	167	5,807	6,675	5,147	24,651	10,104	57,704
Loss by Exchange on Stores	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Civil Buildings, Roads and Services	...	...	...	...	...	...	...	...	...	...	...	128,707	130,109	47,523	278,472	303,498	251,620	211,104	357,272	1,708,305
Total Provincial £	...	...	...	...	...	...	...	...	...	...	...	128,707	130,109	47,523	278,472	303,498	251,620	211,104	357,272	1,708,305

INCORPORATED LOCAL FUNDS:																				
CIVIL BUILDINGS, ROADS AND SERVICES:																				
Civil Buildings:																				
New Works	153	...	...	...	...	...	...	232	...	...	232	...	621	2,474	...	7,523	5,691	...	4,469	21,001
Repairs		...	...	...	...	...	...	190	...	...	190	...	50	1,560	...	10,804	4,509	...	572	17,685
£	...	...	...	...	...	...	...	422	...	...	422	...	671	4,034	...	18,327	10,200	...	5,032	38,686
Communications:																				
New Works	153	...	...	827	...	...	...	406	...	...	1,233	1,267	11,011	38,674	617	58,573	18,923	—352	35,064	165,010
Repairs	154	...	...	1,360	...	...	...	1,118	...	...	2,478	144	2,548	26,253	5	101,451	34,481	2,004	50,088	219,452
£	...	...	...	2,187	...	...	...	1,524	...	...	3,711	1,411	13,559	64,927	622	160,024	53,404	1,652	85,152	384,462
Miscellaneous Public Improvements:																				
New Works	154	...	...	54	...	...	...	...	...	...	54	7	7,177	417	...	694	8,038	247	4,523	21,157
Repairs		...	...	16	...	...	...	49	...	...	65	...	455	153	...	1,687	3,800	50	823	7,033
£	...	...	...	70	...	...	...	49	...	...	119	7	7,632	570	...	2,381	11,838	297	5,346	28,190
TOTAL WORKS AND REPAIRS																				
Establishment	...	...	...	2,257	...	...	...	1,995	...	...	4,252	1,418	21,862	69,531	622	180,732	75,442	1,949	95,530	451,338
Tools and Plant	...	...	...	564	...	...	...	172	...	...	736	127	3,230	3,952	127	52,261	7,683	1,867	11,741	81,724
Profit and Loss	...	...	...	34	...	...	...	26	...	...	60	19	269	11	8	1,942	178	—15	1,879	4,351
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Expenditure by Civil Department	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—75	...	...	...	—75
	...	...	1,433	...	...	...	...	...	...	...	1,433	18,606	8,925	259	335,557	14,989	10	372,963	73,017	825,759
TOTAL INCORPORATED LOCAL FUNDS		...	1,433	2,855	...	...	...	2,193	...	...	6,481	20,170	34,286	73,753	336,314	249,849	83,313	376,764	182,167	1,363,097
GRAND TOTAL £		527,627	83,952	17,781	1,073	17,772	4,242	34,420	49,160	54,060	790,087	166,901	212,128	140,800	722,126	580,701	407,668	638,955	724,213	4,383,579
DEDUCT—Charges incurred on account of Telegraph Dept. by Bombay P. W. D.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,310
																				4,382,269

ADD—EXPENDITURE IN ENGLAND AS PER HOME ACCOUNTS, *viz.*:—

Royal Indian Engineering College—				
Salaries of President, Professors, &c., wages of servants; provisions and contingent expenses, &c.	21,663			
Cost of alterations and additions to the College Buildings	555			
		22,218		
Salaries and expenses, while gaining practical experience in their professions, of Students retained in England after having passed out of the Royal Indian Engineering College		3,745		
Passages to India on appointment, and other Miscellaneous Expenses		1,127		
Furlough pay and allowances of Military Officers in the Public Works Department		15,212		
Absentee allowances of Civil Officers in the Public Works Department		27,839		
			70,141	
Salary and Expenses of Native Officers of the Public Works Department whilst undergoing practical training in England, and return passages to India			1,688	
				71,829
Stores for India—				
Military Works				6,469
Other Services				48
				78,346
EXCHANGE ON ENGLISH PAYMENTS				24,661
GRAND TOTAL MILITARY WORKS AND CIVIL BUILDINGS, ROADS AND SERVICES				£ 4,485,276

ABSTRACT.

	Imperial.	Provincial.	Local.	TOTAL.	England.	Exchange.	GRAND TOTAL.
	£	£	£	£	£	£	£
Military Works	960,415	..	...	960,415	6,469	2,036	968,920
Civil Works	350,452	1,708,305	1,363,097	3,421,854	71,877	22,625	3,516,356

No. 64 A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS, for the Year ended 31st March 1886.

PROVINCES.	BUILDINGS FOR ACCOMMODATION OF TROOPS.									Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Transport.	Stud.	Roads to Hill Stations or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	New Sets of Buildings, including Subsidiary, Auxiliary and Hospital Accommodation for European Troops.		Buildings for Officers.		Temporary Accommodation for European Troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.															
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																		
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Inspector-General of Military Works	58,092	36,528	65	4,075	...	...	903	...	2,349	...	3,749	2,834	3,931	...	57	38,593	6,121	68,952	...	274	...	226,523	2,088	224,435
Simla Imperial Circle	...	...	...	...	...	...	...	...	...	...	...	...	102	...	...	...	...	...	...	...	...	102	...	102
Biluchistan Agency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central India	588	...	21	...	...	...	51	...	89	...	48	205	...	...	...	...	439	18,960	...	...	...	20,401	72	20,329
Hyderabad	808	...	473	...	...	...	37	...	54	...	483	165	262	...	...	...	996	551	...	...	...	3,829	...	3,829
Rajputana	480	250	...	...	5	10	74	...	215	...	...	21	67	...	...	...	231	15	...	...	...	1,368	61	1,307
Central Provinces	2,946	...	...	...	...	...	1	...	255	...	...	119	643	...	...	...	18	5,215	..	...	...	9,197	...	9,197
Burma	5,410	...	1,463	...	...	...	...	...	207	...	331	370	8,688	402	...	...	8	12,561	...	...	...	29,440	...	29,440
Assam	...	...	...	...	...	...	...	...	3,117	...	...	124	...	...	...	5,764	173	305	...	...	...	9,483	...	9,483
Bengal	...	...	...	...	...	...	...	...	18	...	...	157	...	...	...	...	47	...	...	...	...	222	...	222
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	6,119	...	...	...	...	...	6,123	...	6,123
Punjab	...	...	5	...	...	...	39	2,691	1,613	...	4	29	601	...	...	...	536	65	...	...	...	5,583	...	5,583
Madras	7,760	200	5	...	...	...	...	...	516	...	203	4,122	131	283	...	...	1,049	4,254	...	...	...	18,523	...	18,523
Bombay	7,785	112	6,569	...	...	...	95	...	1,286	1,686	7,269	432	517	...	...	...	1,019	52,411	...	4,302	...	83,483	15	83,468
TOTAL £	83,869	37,090	8,601	4,075	5	10	1,200	2,691	9,723	1,686	12,087	8,578	14,942	685	57	50,476	10,637	163,289	...	4,576	...	414,277	2,236	412,041

No. 64B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY WORKS, for the Year ended 31st March 1886.

PROVINCES.	ACCOMMODATION FOR TROOPS.						Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Transport.	Stud.	Roads to Hill Stations or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	NET TOTAL.
	Buildings for European Troops.	Buildings for Native Troops.	Temporary accommodation for troops.	Quarters for Officers.	Rest-houses.	Rents of Buildings or Compensation for Quarters.														
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Inspector-General of Military Works	72,851	4,906	...	2,579		8,124	5,417	5,872	9,216	...	723	11,668	32,007	7,721	...	387	...	161,471	6,525	154,946
Biluchistan Agency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Coorg	36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	36	...	36
Central India	3,451	494	...	44	...	125	190	126	351	...	...	...	1,698	54	...	...	...	6,533	486	6,047
Hyderabad	2,144	423	...	972	...	206	98	169	714	...	...	...	1,235	63	...	...	...	6,024	...	6,024
Rajputana	3,988	359	...	89	...	258	22	110	77	...	...	...	750	...	...	...	...	5,653	22	5,631
Central Provinces	1,366	727	...	...	...	80	83	133	165	...	...	392	669	552	...	...	...	4,167	...	4,167
Burma	3,923	1,468	353	25	13	...	530	1,003	520	130	...	...	2,333	896	...	...	...	11,194	773	10,421
Assam	...	858	...	...	...	207	...	685	...	...	...	1,466	552	145	...	...	...	3,913	...	3,913
Bengal	416	254	...	...	...	68	28	492	158	...	...	...	279	...	...	...	...	1,695	...	1,695
North-Western Provinces and Oudh	...	153	...	...	...	...	...	...	...	...	...	...	10	90	...	...	...	253	...	253
Punjab	117	3,299	...	260	...	...	73	78	31	...	...	442	2,622	1,770	...	...	...	8,692	...	8,692
Madras	4,528	1,913	...	228	...	2,831	692	694	2,645	...	175	2,022	494	1,104	..	...	...	17,326	7	17,319
Bombay	19,759	4,751	...	3,111	1,101	...	3,027	1,668	2,045	...	...	384	8,245	2,939	...	718	...	47,748	...	47,748
TOTAL £	112,579	19,605	353	7,308	1,114	11,899	10,160	11,030	15,922	130	898	16,374	50,894	15,334	...	1,105	...	274,705	7,813	266,892

No. 64C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—Works, for the Year ended 31st March 1886.

PROVINCES.	Revenue Buildings.	Excise and Customs.	Salt.	Opium.	Mint.	Treasury and Currency Offices.	Postal.	Telegraph.	Residency and Agency Buildings.	Viceregal Residences and Secretariat Offices of Government of India.	Residences for Local Governments and Secretariat Offices.	Monuments and Antiquities.	Surveyor General's Office.	Printing.	Educational.	Churches and Burial Grounds.	Jails.	Police.	Law and Justice.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Inspector-General of Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,489	...	...	...	...	...	...	2,489	...	2,489
Central India	14	...	...	373	...	...	158	147	774	...	163	602	...	...	1,718	524	715	...	32	...	365	...	5,585	1,836	3,749
Coorg	...	74	...	...	...	346	88	...	...	365	...	...	...	...	58	...	533	278	241	...	2	477	2,462	58	2,404
Hyderabad	...	...	...	...	...	...	440	...	...	...	974	...	...	...	...	122	...	...	...	...	...	72	1,608	...	1,608
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,356	...	...	...	...	...	1,356	...	1,356
Rajputana	...	...	541	...	...	213	323	861	123	...	...	243	...	...	965	64	—*18*	337	447	...	38	185	4,322	593	3,729
Simla Imperial Circle	...	...	...	...	...	...	77	2,487	...	26,812	...	...	...	...	...	709	..	...	...	2,190	...	—*431*	31,844	2,898	28,946
Biluchistan Agency	...	...	...	...	...	801	283	...	455	...	...	...	...	...	...	24	1,016	2,651	1,124	456	...	322	7,132	...	7,132
Central Provinces	...	...	...	...	...	...	364	1,050	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,414	...	1,414
Assam	...	...	...	...	...	...	632	1,179	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,811	...	1,811
Bengal	...	...	...	2,223	604	7	11,032	3,599	—*17*	7,235	...	...	139	—*53*	...	...	..	...	...	...	...	11,222	35,991	...	35,991
N.-W. Provinces & Oudh	...	...	...	5,650	...	93	2,758	2,463	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,964	...	10,964
Punjab	...	...	...	...	...	...	1,161	922	1,019	...	...	...	...	...	...	...	...	...	...	...	...	...	3,102	...	3,102
Madras	...	...	...	...	...	...	2,893	1,884	...	...	...	..	...	...	...	...	...	...	...	...	...	...	4,777	...	4,777
Bombay	...	...	2,852	...	2,081	...	443	189	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,565	...	5,565
TOTAL £	14	74	3,393	8,246	2,685	1,460	20,652	14,781	2,354	34,412	1,137	845	139	—*53*	2,741	3,932	3,602	3,266	1,844	2,646	405	11,847	120,422	5,385	115,037

No. 64D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1886.

PROVINCES.	Revenue Buildings.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Treasury and Currency Offices.	Postal.	Telegraph.	Residency and Agency Buildings.	Residences for Local Governments and Secretariat Offices.	Viceregal Buildings and Secretariat Offices of Government of India.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Printing.	Surveyor General's Office.	Public Works Buildings.	Educational.	Churches and Burial Grounds.	Medical.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Inspector-General of Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,264	...	...	4,264	4	4,260
Central India	14	...	...	...	29	...	...	108	353	339	339	150	5	52	268	52	...	...	181	13	303	54	...	2,260	22	2,238
Coorg	...	8	...	...	...	...	86	...	6	...	...	23	...	13	13	35	...	...	11	...	6	...	57	258	...	258
Hyderabad	...	...	...	...	...	...	...	128	2	326	7	...	...	...	...	...	...	...	51	...	57	...	...	571	...	571
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,636	...	...	...	...	...	...	...	...	1,636	...	1,636
Rajputana	15	...	...	24	...	...	...	124	88	405	...	...	...	91	53	98	...	...	208	274	234	...	23	1,637	7	1,630
Simla Imperial Circle	...	...	...	...	...	...	...	64	61	...	...	2,245	...	...	...	...	...	...	...	...	...	...	1,091	3,461	...	3,461
Biluchistan Agency	...	17	...	...	...	...	...	128	92	762	...	...	...	370	...	751	...	...	157	...	70	228	720	3,295	...	3,295
Central Provinces	...	...	...	...	...	...	...	114	29	...	...	...	...	...	...	...	...	...	...	...	...	...	...	143	...	143
Assam	...	...	...	...	...	...	...	195	195	...	...	...	6	...	...	...	...	...	...	...	...	...	...	396	...	396
Bengal	...	...	...	1,345	1,608	208	243	978	1,081	...	...	7,727	...	...	...	...	1,386	16	...	...	...	...	10	14,602	1,333	13,269
N.-W. Provinces and Oudh	...	...	25	...	2,618	...	...	1,314	393	...	...	350	...	...	...	...	...	...	...	...	...	...	...	4,700	...	4,700
Punjab	...	...	...	...	...	...	...	2,252	403	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,655	...	2,655
Madras	...	...	...	1	...	...	...	297	318	...	...	...	...	...	...	...	...	...	...	...	...	...	...	616	...	616
Bombay	...	...	...	2,627	...	300	39	1,048	1,219	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,233	...	5,233
TOTAL £	29	25	25	3,997	4,255	508	368	6,750	4,240	1,832	346	10,495	11	526	1,970	936	1,386	16	608	287	4,934	282	1,901	45,727	1,366	44,361

No. 64E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1886.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat, Bridges, and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Central India . . .	16,900	...	...	...	211	...	...	71	...	...	17,182	13,043	4,139
Coorg	3,923	...	462	...	5	...	...	...	...	...	4,390	...	4,390
Rajputana . . .	666	738	22	...	...	...	...	63	...	...	1,489	532	957
Biluchistan Agency . .	...	9,276	4,263	...	...	...	...	1,306	...	—106	14,739	...	14,739
Punjab	34,214	...	...	...	...	...	...	...	...	...	34,214	...	34,214
TOTAL £	55,703	10,014	4,747	...	216	...	...	1,440	...	—106	72,014	13,575	58,439

No. 64F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1886.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat, Bridges, and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Central India	27,156	72	...	...	594	...	...	...	...	27,822	6,467	21,355
Coorg	3,272	...	...	...	...	...	...	93	...	3,365	...	3,365
Rajputana	3,427	606	457	...	...	...	...	...	...	4,490	457	4,033
Biluchistan Agency . . .	160	...	2,271	...	...	...	...	622	...	3,053	...	3,053
Punjab	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL £	34,015	678	2,728	...	594	...	...	715	...	38,730	6,924	31,806

No. 64G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS, for the Year ended 31st March 1886.

PROVINCES.	Improvements to Towns, &c.	Coal Mines.	Paving and Streets.	Lighting.	Water-supply.	Sewerage, including Drainage.	Harbour and Navigation.	Light-houses.	Monuments and Antiquities.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Bengal . .	...	...	...	...	...	...	...	...	...	46,613	46,613	...	46,613
Central India . .	...	...	...	...	...	...	...	...	...	9	9	...	9
Biluchistan Agency	127	...	...	...	1,313	...	...	...	...	134	1,574	...	1,574
Central Provinces .	...	1,366	...	...	...	...	...	...	...	...	1,366	...	1,366
Rajputana . .	145	...	...	...	1,299	1,450	...	...	...	200	3,094	3,094	...
Punjab . .	...	3,348	...	...	...	...	...	...	...	1,600	4,948	...	4,948
Bombay . .	...	...	...	...	...	...	...	...	...	—96	—96	...	—96
TOTAL . £	272	4,714	...	...	2,612	1,450	...	...	...	48,460	57,508	3,094	54,414

No. 64H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS, for the Year ended 31st March 1886.

PROVINCES.	Improvements to Towns, &c.	Paving and Streets.	Water-supply.	Sewerage, including Drainage.	Harbour and Navigation.	Light-houses.	Lighting.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Rajputana	21	...	57	...	...	...	...	17	95	95	...
Biluchistan Agency	...	229	...	...	...	...	...	...	229	...	229
Bengal	...	...	...	...	...	...	...	72	72	...	72
TOTAL . £	21	229	57	...	...	...	...	89	396	95	301

No. 64I—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS, for the Year ended 31st March 1886.

PROVINCES.	Postal.	Telegraph.	Forest.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments, &c.	Secretariat Offices.	Board of Revenue.	Mint, Treasury, and Currency.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Printing.	Political Agency.	Stud.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	...	...	...	2,689	...	...	515	42	...	...	7	69	2,664	660	1,790	1,107	...	140	453	...	...	...	...	406	10,542	544	9,998
Burma . .	712	609	...	...	18	...	30	86	...	...	...	...	11,881	19	1,026	706	...	2,750	316	59	...	39	...	840	19,091	1,905	17,186
Assam . .	...	...	...	...	...	...	48	...	...	...	603	...	1,273	—102	286	186	...	39	...	...	...	...	...	214	2,547	...	2,547
Bengal . .	...	...	...	2,939	2,996	2	1,703	3,210	339	...	295	173	9,378	1,121	3,360	1,682	183	3,219	13,543	686	...	...	...	963	45,792	13,267	32,525
N.-W. P. & Oudh	...	...	872	11,129	4,914	...	543	343	23	...	...	420	9,731	827	26,627	7,388	...	5,856	230	969	..	...	...	2,071	71,943	789	71,154
Punjab . .	...	...	...	12,225	282	...	1,844	6,438	...	...	150	365	5,985	1,278	5,840	2,116	40	2,822	—68	318	...	...	—3	50	39,682	1,079	38,603
Madras . .	...	...	...	...	729	...	1,543	658	...	15,184	...	68	7,251	3,894	8,863	5,346	...	3,227	5,710	4,599	...	...	...	14,870	71,942	260	71,682
Bombay . .	...	...	2	13,921	2,582	...	4,330	121	...	...	...	...	9,862	7,032	3,183	4,401	...	10,317	17,480	434	...	...	...	5,793	79,458	19,372	60,086
TOTAL . £	712	609	874	42,903	11,521	2	10,556	10,898	362	15,184	1,055	1,095	58,025	14,729	50,975	22,932	223	28,370	37,664	7,065	...	39	—3	25,207	340,997	37,216	303,781

No. 64J.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1886.

PROVINCES.	Postal.	Telegraph.	Forest.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Board of Revenue.	Mint, Treasury and Currency.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Bishop's Palace.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Political Agency.	Printing.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	...	...	...	321	2	...	244	43	...	...	13	158	741	272	...	649	403	...	97	160	...	...	...	742	3,845	...	3,845
Burma . .	261	745	...	9	439	...	894	266	...	...	...	...	1,574	792	...	1,055	313	...	330	468	876	78	...	1,983	10,083	42	10,041
Assam . .	...	...	...	...	...	...	321	...	...	...	...	14	1,012	232	...	542	43	...	69	30	...	...	...	555	2,809	...	2,809
Bengal . .	...	...	...	5,999	267	65	3,137	1,083	11	...	277	31	5,713	1,200	...	5,821	1,479	116	3,138	2,505	1,517	...	...	907	33,266	49	33,217
N.-W. P. & Oudh	...	...	...	8,166	885	...	704	147	90	...	...	474	1,699	1,042	...	4,988	6,356	...	1,104	601	96	...	...	578	26,930	...	26,930
Punjab . .	...	...	...	3,328	419	...	803	464	63	69	50	580	1,204	831	...	3,944	4,866	59	1,041	490	619	...	105	...	18,935	...	18,935
Madras . .	...	...	...	63	85	168	2,022	287	...	435	66	797	722	1,288	...	560	1,353	...	465	538	1,574	...	...	1,826	12,249	...	12,249
Bombay . .	...	...	72	8,885	...	515	5,070	372	...	...	9	579	3,951	2,947	...	1,911	4,403	...	1,919	3,270	1,218	...	...	709	35,830	386	35,444
TOTAL . £	261	745	72	26,771	2,097	748	13,195	2,662.	164	504	415	2,633	16,616	8,604	...	19,470	19,216	175	8,154	8,062	5,900	78	105	7,300	143,947	477	143,470

No. 64K—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1886.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	District Roads Metalled and Raised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	21,214	11,476	527	539	...	471	...	...	4,825	...	...	39,052	...	39,052
Burma	21,680	40	...	...	...	...	...	...	...	...	...	21,720	2,702	19,018
Assam	1,096	1,945	526	...	...	...	...	...	81	...	...	3,648	...	3,648
Bengal	2,341	*—2,673*	...	...	...	...	...	...	105	...	...	*—227*	44	*—271*
North-Western Provinces & Oudh	19,323	...	...	...	*—13*	2,581	...	...	778	...	...	22,669	160	22,509
Punjab	3,180	21,323	...	...	50	231	...	...	933	...	...	25,717	11	25,706
Madras	10,615	120	...	...	...	104	...	*—6*	...	...	...	10,833	...	10,833
Bombay	12,459	28,550	377	...	...	139	...	...	880	...	...	42,405	455	41,950
TOTAL £	91,908	60,781	1,430	539	37	3,526	...	*—6*	7,602	...	...	165,817	3,372	162,445

No. 64L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1886.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	37,271	3,341	...	...	...	...	...	...	...	...	40,612	...	40,612
Burma	35,721	1,443	...	...	...	...	...	...	...	...	37,164	1,009	36,155
Assam	2,657	1,523	2,117	...	...	...	...	251	...	877	7,425	...	7,425
Bengal	60,811	9,637	...	...	...	...	...	57	...	...	70,505	...	70,505
North-Western Provinces and Oudh	75,495	317	...	6	8,693	...	...	2,757	...	...	87,268	...	87,268
Punjab	63,609	13,666	...	...	9,754	...	...	2,200	111	...	89,340	22	89,318
Madras	7,049	...	...	2	...	...	1,597	...	...	...	8,648	...	8,648
Bombay	59,906	22,415	7,131	34	57	...	...	1,168	...	...	90,711	333	90,378
TOTAL £	342,519	52,342	9,248	42	18,504	...	1,597	6,433	111	877	431,673	1,364	430,309

No. 64M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1886.

PROVINCES.	Improvements to Towns, &c.	Market.	Paving and Streets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Coal Mines.	Manufacture.	Lighting.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	...	...	..	678	...	...	...	..	...	...	1	679	...	679
Burma	979	508	...	243	1,661	124	729	...	—302	...	182	4,124	3,855	269
Assam	...	...	...	868	...	...	...	...	...	...	...	868	....	868
Bengal	...	...	...	3,611	781	423	395	...	...	...	1,989	7,199	4,497	2,702
North-Western Provinces and Oudh	258	...	...	1,075	...	...	...	...	...	...	51	1,384	258	1,126
Punjab	7	...	...	495	...	...	3,843	...	...	...	...	4,345	993	3,352
Madras	1,159	...	3,938	1,269	...	...	7,718	...	...	...	...	14,084	155	13,929
Bombay	4,970	...	...	1,329	10,959	761	...	...	...	...	112	18,131	36	18,095
TOTAL £	7,373	508	3,938	9,568	13,401	1,308	12,685	...	—302	...	2,335	50,814	9,794	41,020

No. 64N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1886.

PROVINCES.	Improvements to Towns, &c.	Markets.	Paving and Streets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	1,000	...	...	26	...	...	...	...	1,026	...	1,026
Burma	335	190	...	...	144	448	...	41	1,158	710	448
Assam	...	...	...	32	...	...	...	...	32	...	32
Bengal	2	...	...	...	869	...	...	3,842	4,713	...	4,713
North-Western Provinces and Oudh	267	...	...	645	...	...	...	...	912	...	912
Punjab	149	...	3,550	13	...	...	34	...	3,746	7	3,739
Madras	102	...	...	...	119	323	182	...	726	...	726
Bombay	409	...	...	50	1,178	173	...	2,031	3,841	103	3,738
TOTAL £	2,264	190	3,550	766	2,310	944	216	5,914	16,154	820	15,334

No. 64O.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS for the Year ended 31st March 1886.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Political Agency.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Forests.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on banks of Hooghly River.	Printing.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	134	80	...	...	...	18	232	...	232
Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	603	18	...	...	...	...	621	...	621
Assam	...	...	...	...	...	...	...	...	...	...	...	1,001	...	...	2	...	...	817	342	...	...	...	312	2,474	...	2,474
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,599	4,029	...	...	...	529	8,157	634	7,523
Punjab	...	...	79	...	...	...	...	...	...	...	...	...	...	41	...	50	...	2,897	2,112	512	...	...	...	5,691	...	5,691
Bombay	...	...	...	...	...	...	...	...	...	200	...	...	...	...	...	...	...	2,549	1,711	...	...	...	...	4,460	...	4,460
TOTAL £	...	...	79	...	...	...	...	...	...	200	...	1,001	...	41	2	50	...	10,599	8,292	512	...	...	859	21,635	634	21,001

No. 64P.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS for the Year ended 31st March 1886.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Political Agency.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on banks of Hooghly River.	Printing.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	114	24	...	...	...	52	190	...	190
Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	50	...	...	...	...	50	...	50
Assam	...	...	...	...	...	...	...	25	...	...	...	614	...	130	115	...	220	50	...	...	...	406	1,560	...	1,560
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	7,638	2,766	...	...	...	427	10,837	33	10,804
Punjab	...	...	685	44	...	...	...	...	...	...	129	100	...	...	...	...	2,361	910	280	...	...	...	4,509	...	4,509
Bombay	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	229	317	...	...	...	26	572	...	572
TOTAL £	...	...	685	44	...	...	...	25	...	...	135	714	...	130	115	...	10,562	4,117	280	...	...	911	17,718	33	17,685

No. 64Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1886.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Coorg	249	...	390	...	25	...	...	163	...	...	827	...	827
Rajputana	...	...	406	...	...	...	...	...	...	...	406	...	406
Central Provinces	...	...	1,267	...	...	...	...	...	...	...	1,267	...	1,267
Burma	11,011	...	...	...	...	...	...	...	...	...	11,011	...	11,011
Assam	...	36,672	...	73	1,127	...	...	802	...	...	38,674	...	38,674
Bengal	617	...	...	...	...	...	...	...	...	...	617	...	617
North-Western Provinces and Oudh	19,614	27,111	10,659	1,306	...	...	...	548	...	...	59,238	665	58,573
Punjab	10,746	7,050	...	...	13	...	...	795	328	...	18,932	9	18,923
Madras	418	...	...	358	—*1,128*	...	...	...	...	...	—*352*	...	—*352*
Bombay	11,765	15,986	3,890	964	939	...	...	1,520	...	...	35,064	...	35,064
TOTAL £	54,420	86,819	16,612	2,701	976	...	...	3,828	328	...	165,684	674	165,010

No. 64R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1886.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Coorg	850	...	467	...	17	...	26	...	...	1,360	...	1,360
Rajputana	339	...	779	...	...	...	...	...	...	1,118	...	1,118
Central Provinces	...	116	31	...	...	...	...	26	...	173	29	144
Burma	2,548	...	...	...	...	...	...	...	...	2,548	...	2,548
Assam	...	22,625	50	849	1,493	...	1,214	...	22	26,253	...	26,253
Bengal	5	...	...	...	...	...	...	...	...	5	...	5
North-Western Provinces and Oudh	56,992	25,159	15,425	3,159	...	...	883	...	...	101,618	167	101,451
Punjab	8,415	3,702	13,550	238	276	...	1,698	6,602	...	34,481	...	34,481
Madras	461	...	1,246	...	297	...	...	...	...	2,004	...	2,004
Bombay	17,663	13,287	17,352	1,050	44	...	692	...	...	50,088	...	50,088
TOTAL . £	87,273	64,889	48,900	5,296	2,127	...	4,513	6,628	22	219,648	196	219,452

No. 64S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1886.

PROVINCES.	Improvements to Towns, &c.	Markets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Paving and Streets.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Coorg	33	...	18	...	...	...	...	3	54	...	54
Central Provinces	...	...	...	...	...	...	...	7	7	...	7
Burma	1,688	2,342	401	2,451	...	253	...	42	7,177	...	7,177
Assam	...	98	319	...	...	...	...	...	417	...	417
North-Western Provinces and Oudh	502	...	735	...	...	...	...	113	1,350	656	694
Punjab	1,886	...	5,676	...	...	...	220	295	8,077	39	8,038
Madras	...	...	...	...	...	...	...	247	247	...	247
Bombay	...	...	4,265	145	...	1	...	112	4,523	...	4,523
TOTAL . £	4,109	2,440	11,414	2,596	...	254	220	819	21,852	695	21,157

NO.64T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1886.

PROVINCES.	Improvements to Towns, &c.	Markets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Paving and Streets.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Coorg	11	...	...	...	...	...	...	5	16	...	16
Rajputana	49	...	...	...	...	...	...	...	49	...	49
Central Provinces	...	...	...	...	...	...	...	...	...	...	...
Burma	...	345	23	85	...	...	...	2	455	...	455
Assam	...	35	10	...	...	60	...	48	153	...	153
North-Western Provinces and Oudh	1,595	...	166	...	...	...	...	...	1,761	74	1,687
Punjab	326	...	2,886	...	...	...	572	16	3,800	...	3,800
Madras	50	...	...	...	...	...	...	...	50	...	50
Bombay	...	...	717	106	...	...	...	...	823	...	823
TOTAL . £	2,031	380	3,802	191	...	60	572	71	7,107	74	7,033

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section L.—Army.

Revenue £963,872. Expenditure £20,097,779.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Army—Effective	65	Abstract Account of Receipts and Charges	156	...	912,658	17,038,664
„ Non-Effective .	...	Ditto Included in Account No. 65 .	...	...	51,214	3,059,115
„ . .	65A	Detailed Account of Receipts . . .	158	963,872	...	...
„ . .	65B	Detailed Account of Charges . . .	161	20,097,779	...	...
„ . .	66	Statement of Established Strength . .	168	...	...	...
		TOTAL .		...	963,872	20,097,779

No. 65.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1886.

ARMY RECEIPTS.

Number of corresponding Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
	EFFECTIVE SERVICES.		£	£	£	£	£	£	£
1	Army and Garrison Staff	158	...	1	...	1	...	...	1
3	Regimental Pay, Allowances, and Charges	,,	7,297	18,430	6,007	31,734	36	11	31,781
4	Commissariat Establishments, Supplies, and Services	,,	307,561	73,871	114,268	495,700	...	...	495,700
5	Remount and Cattle Establishments, Supplies, and Services	,,	9,743	3,603	1,438	14,784	...	..	14,784
6	Clothing Establishments, Supplies, and Services	,,	38,930	17,878	11,232	68,040	2,697	849	71,586
7	Barrack Establishments, Supplies, and Services	159	385	1,023	1,039	2,447	...	...	2,447
8	Administration of Martial Law	,,	2,228	1,694	254	4,176	...	...	4,176
9	Medical Establishments, Supplies, and Services	,,	8,899	6,694	946	16,539	...	...	16,539
10	Ordnance Establishments, Stores, and Camp Equipage	,,	40,131	22,210	26,042	88,383	16,702	5,257	110,342
12	Education	,,	904	33	45	982	...	...	982
13	Sea Transport Charges	160	6,812	725	302	7,839	36,733	11,563	56,135
14	Miscellaneous Services	,,	48,790	32,524	26,871	108,185	...	...	108,185
	TOTAL EFFECTIVE SERVICES		471,680	178,686	188,444	838,810	56,168	17,680	912,658
	NON-EFFECTIVE SERVICES.								
17	Retired Officers	160	719	5,974	313	7,006	...	...	7,006
18	Military Pensions	,,	...	...	...	...	42	13	55
19	Widows' Pensions and Compassionate Allowances	,,	22,234	8,179	9,724	40,137	3,054	962	44,153
	TOTAL NON-EFFECTIVE SERVICES		22,953	14,153	10,037	47,143	3,096	975	51,214
	TOTAL ARMY RECEIPTS	£	494,633	192,839	198,481	885,953	59,264	18,655	963,872

ARMY CHARGES.

Number of Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND.		Exchange on charges in England.	Total India and England.
							Stores.	Other Charges.		
	EFFECTIVE SERVICES.		£	£	£	£	£	£	£	£
1	Army and Garrison Staff	161	260,795	108,309	112,226	481,330	...	...	...	481,330
2	Administrative Staff	,,	92,734	42,899	48,066	183,699	...	...	...	183 699
3	Regimental Pay, Allowances, and Charges	162	3,808,048	1,388,635	1,280,517	6,477,200	...	715,762	225,301	7,418,263
4	Commissariat Establishments, Supplies, and Services	,,	1,403,213	390,574	386,779	2,180,566	163,245	...	51,385	2,395,196
5	Remount and Cattle Establishments, Supplies, and Services	163	154,801	61,046	12,293	228,140	...	11,513	3,624	243,277
6	Clothing Establishments, Supplies, and Services	164	56,397	17,925	19,651	93,973	293,747	...	92,463	480,183
7	Barrack Establishments, Supplies, and Services	,,	110,087	53,049	31,397	194,533	...	...	...	194,533
8	Administration of Martial Law	,,	14,410	8,161	5,513	28,084	...	...	...	28,084
9	Medical Establishments, Supplies, and Services	,,	340,523	111,453	111,119	563,095	44,050	1,509	14,341	622,995
10	Ordnance Establishments, Stores, and Camp Equipage	165	304,279	80,055	198,396	582,730	428,600	3,309	135,952	1,150,591
11	Ecclesiastical	,,	15,407	6,139	6,576	28,122	...	...	...	28,122
12	Education	,,	18,584	15,074	5,294	38,952	...	...	...	38,952
13	Sea Transport Charges	166	17,229	15,048	14,028	46,305	...	332,225	104,575	483,105
14	Miscellaneous Services	,,	2,010,443	743,417	449,059	3,202,919	...	2,109	664	3,205,692
15	Volunteer Corps	,,	48,035	24,633	11,974	84,642	...	..	...	84,642
	TOTAL EFFECTIVE SERVICES		8,654,985	3,066,417	2,692,888	14,414,290	929,642	1,066,427	628,305	17,038,664
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	166	5,201	1,202	971	7,374	...	99	31	7,504
17	Retired Officers	167	18,656	10,281	6,585	35,522	...	1,493,389	470,076	1,998,987
18	Military Pensions	,,	329,337	268,180	124,325	721,842	...	118,212	37,210	877,264
19	Widows' Pensions and Compassionate Allowances	,,	7,549	8,981	3,963	20,493	...	81,611	25,689	127,793
20	Superannuation Pensions and Gratuities	,,	25,561	8,018	13,988	47,567	...	...	...	47,567
	TOTAL NON-EFFECTIVE SERVICES		386,304	296,662	149,832	832,798	...	1,693,311	533,006	3,059,115
	TOTAL ADJUSTED CHARGES		9,041,289	3,363,079	2,842,720	15,247,088	929,642	2,759,738	1,161,311	20,097,779
	Unadjusted Expenditure		...	...	...	...	...	...	...	...
	TOTAL ARMY CHARGES	£	9,041,289	3,363,079	2,842,720	15,247,088	3,689,380		1,161,311	20,097,779

No. 65 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1886.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
RECEIPTS UNDER GRANT 1.				
ARMY AND GARRISON STAFF.				
Miscellaneous	...	1	...	1
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	756	240	207	1,203
Unclaimed Balances of Deserters and others	230	312	28	570
Hutting Money	...	8,279	67	8,346
Miscellaneous	6,311	9,599	5,705	21,615
TOTAL IN INDIA . £	7,297	18,430	6,007	31,734
IN ENGLAND:				
Discharge Purchase Money				36
EXCHANGE ON RECEIPTS IN ENGLAND				11
TOTAL . £				31,781
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	49,112	4,906	19,734	73,752
Malt Liquor	208,276	59,029	79,375	346,680
Rum and Arrack	14,518	3,254	5,700	23,472
Commissariat Cattle	...	57	238	295
Miscellaneous	7,924	4,298	7,497	19,719
Value of Stores, &c., issued to other Departments	6,527	1,513	...	8,040
Hissar Cattle Farm	2,763	...	...	2,763
Receipts on account of Kheddas	15,366	...	...	15,366
Sale of Transport Cattle	1,564	389	225	2,178
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, &c.	1,511	330	1,488	3,329
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, &c.	...	95	11	106
TOTAL . £	307,561	73,871	114,268	495,700
RECEIPTS UNDER GRANT 5.				
REMOUNT AND CATTLE ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	142	...	...	142
Sale of Regimental Cast Horses	3,474	1,946	922	6,342
Sale of Chargers selected by Officers	4,153	1,621	206	5,980
Rent of Lands	184	...	...	184
Miscellaneous	1,759	36	310	2,105
Value of Stores, &c., supplied to other Departments	31	...	...	31
TOTAL . £	9,743	3,603	1,438	14,784
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing, &c.	11,730	5,057	4,443	21,230
Necessaries	26,141	8,134	6,761	41,036
Hyderabad Contingent	...	4,212	...	4,212
Value of Stores issued to other Departments	1,054	462	3	1,519
Miscellaneous	5	13	25	43
TOTAL IN INDIA . £	38,930	17,878	11,232	68,040
IN ENGLAND:				
Value of Clothing and Necessaries, in possession of Regiments on their transfer from the Indian to the British Establishment, Proceeds of Sales of Unserviceable Clothing Stores, &c.				2,697
EXCHANGE ON RECEIPTS IN ENGLAND				849
TOTAL . £				71,586

No. 65 A.—Detailed Account of Army Receipts for the Year ended 31st March 1886—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Barrack and Hospital Furniture, Bedding, &c.	372	494	791	1,657
Recoveries for damaged or deficient Barrack Furniture, Utensils, &c.	13	88	...	101
Miscellaneous	...	430	248	678
Value of Stores issued to other Departments	...	11	...	11
TOTAL £	385	1,023	1,039	2,447
RECEIPTS UNDER GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Receipts from Regimental, Garrison, and Station Prison Funds	2,228	1,694	254	4,176
TOTAL £	2,228	1,694	254	4,176
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	8,054	590	251	8,895
Stoppages for Men in Hospital	...	66	115	181
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	185	185
Miscellaneous	845	306	395	1,546
Value of Stores issued to other Departments	...	5,732	...	5,732
TOTAL £	8,899	6,694	946	16,539
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	31,885	10,796	23,989	66,670
Work executed in Manufacturing Departments	...	315	147	462
Hyderabad Contingent	...	3,595	...	3,595
Miscellaneous	3,158	753	762	4,673
Value of Stores issued to other Departments	5,088	6,751	1,144	12,983
TOTAL IN INDIA £	40,131	22,210	26,042	88,383
IN ENGLAND:				
Value of Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment, Proceeds of Sale of Unserviceable Military Stores, &c.				16,702
EXCHANGE ON RECEIPTS IN ENGLAND				5,257
TOTAL £				110,342
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	34	2	...	36
Receipts from Schools, &c.	861	29	45	935
Miscellaneous	9	2	...	11
TOTAL £	904	33	45	982

No. 65 A.—Detailed Account of Army Receipts for the Year ended 31st March 1886—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 13.	£	£	£	£
SEA TRANSPORT CHARGES.				
Table Money	382	370	271	1,023
Passage Money	...	355	10	365
Recoveries of Table Money, &c., in the Indian Troopships	6,430	...	...	6,430
Recoveries for Medical comforts, &c.	...	...	21	21
TOTAL IN INDIA . £	6,812	725	302	7,839
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, Recoveries on account of Messing, &c.			36,394	
Passage of Officers and Troops:				
Recoveries on account of Messing			339	
				36,733
EXCHANGE ON RECEIPTS IN ENGLAND				11,563
TOTAL . £				56,135
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	4,642	1,249	416	6,307
Fines and Penalties	75	199	...	274
Miscellaneous	5,281	1,073	372	6,726
Zhob Valley Expedition	8	...	119	127
Quetta Force	38,529	4,522	25,861	68,912
Burma Expedition	255	25,481	103	25,839
TOTAL IN INDIA . £	48,790	32,524	26,871	108,185
RECEIPTS UNDER GRANT 17.				
RETIRED OFFICERS.				
Retired Officers, Hyderabad Administration	719	5,974	313	7,006
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS.				
IN ENGLAND:				
Sums recovered in respect of Advances made to the War Office in excess of the amount of Indian Pensions paid through that Department				42
EXCHANGE ON RECEIPTS IN ENGLAND				13
TOTAL . £				55
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Service Family Pensions	22,234	8,179	9,706	40,119
Miscellaneous (Artillery Charitable Fund)	...	...	18	18
TOTAL IN INDIA . £	22,234	8,179	9,724	40,137
IN ENGLAND:				
Subscriptions towards Indian Service Family Pensions				3,054
EXCHANGE ON RECEIPTS IN ENGLAND				962
TOTAL . £				44,153
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	494,633	192,839	198,481	885,953
IN ENGLAND				59,264
EXCHANGE				18,655
TOTAL . £				963,872

No. 65 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1886.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	24,462	8,016	11,794	44,272
Adjutant General's Department	29,709	13,619	13,189	56,517
Quarter Master General's Department	40,788	20,378	19,594	80,760
Artillery Inspection	3,290	...	...	3,290
Musketry Inspection	12,955	4,356	3,814	21,125
Gymnastic Instruction	1,795	...	1,451	3,246
Garrison Instruction	6,741	1,307	1,342	9,390
Divisional and Brigade Staff	89,063	40,196	42,938	172,197
Garrison and Station Staff	21,399	10,956	7,296	39,651
Hill Sanitaria	19,515	3,274	5,583	28,372
Miscellaneous Depôts	...	3,444	4,961	8,405
Staff of Local Forces	6,949	...	...	6,949
Bazar Establishment	1,493	126	75	1,694
Station Conservancy	2,222	2,637	189	5,048
Staff, Miscellaneous	414	...	...	414
TOTAL £	260,795	108,309	112,226	481,330
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	14,644	...	...	14,644
Personal Staff of Governor General, Governors, and Lieutenant-Governors	7,876	3,450	3,529	14,855
Controller's Office	9,625	4,532	5,130	19,287
Military Accountant's Office	6,444	4,709	4,038	15,191
Pay Examiner's Office	13,858	6,560	8,638	29,056
Commissariat and Remount Accounts	14,191	6,730	...	20,921
Commissariat, Barrack, and Remount Accounts	...	...	7,257	7,257
Medical and Fund Accounts	4,602	3,223	...	7,825
Ordnance and Clothing Accounts	7,977	4,819	4,989	17,785
Medical Accounts	...	...	2,520	2,520
Fund Accounts	...(a)	...(a)	827	827
Circle and Pension Pay Offices	13,517	8,876	11,138	33,531
TOTAL £	92,734	42,899	48,066	183,699

(a) Included in "Medical Accounts" with which the Fund Account Offices were amalgamated.

No. 65 B.—Detailed Account of Army Charges for the Year ended 31st March 1886 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES. *European Army.*	£	£	£	£
Royal Artillery	418,722	160,600	186,484	765,806
Cavalry	197,116	66,205	31,498	294,819
Royal Engineers	7,161	1,656	1,573	10,390
Infantry	1,193,089	305,614	317,688	1,816,391
Invalid and Veteran Establishment	3,569	10,065	929	14,563
Staff Corps	37,933	24,808	8,087	70,828
General List, Cavalry	3,295	1,188	2,662	7,145
General List, Infantry	16,890	7,297	737	24,924
Unattached Officers	926	911	10	1,847
General Officers unemployed	1,202	5,027	1,518	7,747
Colonels' Allowances	7,997	2,961	3,238	14,196
Recruiting Rewards, &c.	378	473	679	1,530
Hutting Money	473	26	80	579
Marching Batta	345	51	173	569
Postage Charges	2,343	512	743	3,598
Purchase of Books, &c.	654	...	125	779
Miscellaneous	3,308	933	1,748	5,989
	1,895,401	588,327	557,972	3,041,700
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office in the year 1885-86, in respect of Her Majesty's British Forces serving in India			550,000	
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army effective Accounts with the War Office			2,299	
				552,299
Furlough Allowances of Officers of the Indian Service				100,473
Furlough Allowances of Officers of British Regiments serving in India				56,318
Advances to Regiments proceeding to India				4,877
Pay and Allowances during Voyage of Regiments returning from India				1,295
Outfit allowance to officers on their promotion to Commissioned rank				500
				715,762
EXCHANGE ON CHARGES IN ENGLAND				225,301
TOTAL EUROPEAN ARMY £				3,982,763
Native Army.				
Artillery	22,368	...	9,934	32,302
Body Guard	5,223	3,969	5,044	14,236
Cavalry	738,541	79,181	197,307	1,015,029
Sappers and Miners	43,550	44,382	23,617	111,549
Infantry	1,052,399	630,020	460,264	2,142,683
Hutting Money	8,578	24,709	6,139	39,426
Marching Batta	3,907	1,322	2,734	7,963
Miscellaneous	1,856	824	2,882	5,562
Kit Money to Recruits	18,028	5,557	6,518	30,103
Annual Grant-in-aid of Half Mounting	16,824	9,863	7,540	34,227
Postage Charges	1,365	481	566	2,412
Purchase of Books and Periodicals	8	...	...	8
TOTAL NATIVE ARMY £	1,912,647	800,308	722,545	3,435,500
TOTAL { INDIA	3,808,048	1,388,635	1,280,517	6,477,200
TOTAL { ENGLAND				715,762
TOTAL { EXCHANGE				225,301
				7,418,263
GRANT 4. COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES. *Establishment.*				
Supervising Staff	19,404	5,967	7,789	33,160
Executive Establishment	100,837	36,377	43,862	181,076
Subordinate Establishment	36,232	9,103	13,197	58,532
Transport Department	129,166	34,093	25,736	188,995
Khedda Establishment and Charges	13,531	...	...	13,531
Hissar Cattle Farm	3,173	...	...	3,173
Supplies.				
Provisions for Europeans	328,127	71,248	99,103	498,478
Provisions for Natives	29,192	18,998	17,759	65,949
Carried over	659,662	175,786	207,446	1,042,894

No. 65 B.—Detailed Account of Army Charges for the Year ended 31st March 1886. — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
Brought forward .	659,662	175,786	207,446	1,042,894
GRANT 4—*contd.*				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*contd.*				
Supplies—contd.				
Compensation to Natives for Dearness of Provisions .	36,198	972	571	37,741
Compensation to Native Cavalry for Dearness of Forage	10,989	...	...	10,989
Purchase of Reserve Stock	25,193	42,192	30	67,415
Malt Liquor	211,473	18,226	20,684	250,383
Contingent Expenses	1,875	3,585	2,934	8,394
Services.				
Purchase of Live Stock	...	525	768	1,293
Feed of Cattle	...	2,519	5,800	8,319
Hire of Transport	41,421	4,758	13,864	60,043
Inland Water Charges	6,163	7,534	4,202	17,899
Railway Charges	193,778	44,327	51,486	289,591
Khedda Charges	3,249	...	...	3,249
Feed of Horses, Battery Mules, and Ponies, &c. .	63,244	43,757	33,586	140,587
Regimental Equipments and Camp Contingencies .	6,076	817	267	7,160
Implements, Godown Furniture, and Contingencies .	16,274	174	4,125	20,573
Cattle Farm	4,070	...	...	4,070
Freight Charges of Stores from England . .	767	474	1,930	3,171
Freight Charges of Stores from Port to Port . .	...	...	1,239	1,239
Miscellaneous	11,025	1,041	12,621	24,687
Transport Branch.				
Depôt and Regimental—				
Purchase of Transport Animals	—16,756	7,226	75	—9,455
Feed of Government Cattle	104,812	30,562	20,170	155,544
Permanent Hired Transport	9,410	...	49	9,459
Purchase and Repair of Gear, Carts, and Equipments	6,205	5,311	4,387	15,903
Rent and Repairs of Buildings	45	...	...	45
Miscellaneous (including clothing) . . .	6,681	223	161	7,065
Ambulance Transport—				
Feed of Cattle	...	64	3	67
Permanent Hired Transport	136	...	...	136
Purchase and Repair of Doolies, Gear, Carts, and Equipments	1,219	402	381	2,002
Miscellaneous (including clothing) . . .	4	611	...	615
	1,403,213	391,086	386,779	2,181,078
Deduct—Value of Stores supplied to the Egypt Expedition, 1885	...	512	...	512
IN ENGLAND: TOTAL INDIA . £	1,403,213	390,574	386,779	2,180,566
Stores for India:				
Malt Liquor	7,320	5,873	17,233	30,426
Commissariat	19,736	10,886	102,197	132,819
				163,245
EXCHANGE ON CHARGES IN ENGLAND . . .	...	...	...	51,385
TOTAL . £	...	...	...	2,395,196
GRANT 5.				
REMOUNT AND CATTLE ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	3,849	...	...	3,849
Establishment (Reserve Depôt)	8,034	7,182	119	15,335
Horse-breeding Operations	3,975	...	715	4,690
Veterinary Inspection	3,858	1,875	1,874	7,607
Remount Depôt—Garden-Reach	2,453	...	...	2,453
Purchase of Cattle and Remounts	108,840	42,228	9,007	160,075
Feed of Cattle and Remounts	6,456	5,214	132	11,802
Miscellaneous	17,336	4,547	446	22,329
TOTAL IN INDIA . £	154,801	61,046	12,293	228,140
IN ENGLAND:				
Purchase of Stallions				11,513
EXCHANGE ON CHARGES IN ENGLAND				3,624
TOTAL . £				243,277

No. 65 B.—Detailed Account of Army Charges for the Year ended 31st March 1886 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.	£	£	£	£
Clothing Depôt, Presidency	4,487	3,603	2,849	10,939
Manufacturing and Store Establishment	3,070	1,970	2,700	7,740
Supplies and Services at the Agency	25,698	5,579	7,429	38,706
Supplies and Services Regimentally	5,375	1,276	1,138	7,789
Compensation in lieu of Clothing	17,767	6,109	7,308	31,184
Allowance for Wicker Helmets	...	176	...	176
	56,397	18,713	21,424	96,534
Deduct—Value of Stores supplied to Civil Departments	...	788	1,773	2,561
TOTAL IN INDIA . £	56,397	17,925	19,651	93,973
IN ENGLAND:				
Clothing for European and Native Troops	178,674	64,632	50,441	293,747
EXCHANGE ON CHARGES IN ENGLAND				92,463
TOTAL . £				480,183
GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	4,614	...	4,614
Subordinate Establishments	39,682	15,972	6,156	61,810
Barrack Furniture	...	8,734	...	8,734
Barrack Bedding	26,824	5,995	12,895	45,714
Lighting Charges	16,198	6,082	3,633	25,913
Miscellaneous	27,383	11,652	8,713	47,748
TOTAL . £	110,087	53,049	31,397	194,533
GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	6,529	3,130	2,736	12,395
Judge Advocate General's Department, Districts	7,810	4,943	2,705	15,458
Miscellaneous	71	88	72	231
TOTAL . £	14,410	8,161	5,513	28,084
GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	10,880	5,496	5,060	21,436
Medical Establishments, Districts	233,595	81,071	83,611	398,277
Army Hospital Native Corps	13,876	3,266	2,989	20,131
Medical Store Depôts	9,780	3,905	4,639	18,324
General Hospital, Kurrachee	...	...	151	151
Station Staff Hospitals	303	616	394	1,313
Miscellaneous	1,729	1,630	3,474	6,833
Supplies	85,607	24,033	25,898	135,538
	355,770	120,017	126,216	602,003
Deduct—Value of Stores supplied to Civil Departments	15,247	8,564	15,097	38,908
TOTAL IN INDIA . £	340,523	111,453	111,119	563,095
IN ENGLAND:				
Pay and Allowances of Surgeons on Appointment, &c.				1,509
Stores				44,050
				45,559
EXCHANGE ON CHARGES IN ENGLAND				14,341
TOTAL . £				622,995

No. 65 B.—Detailed Account of Army Charges for the Year ended 31st March 1886 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 10. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.	£	£	£	£
Supervising Staff	18,213	6,279	6,214	30,706
Arsenals, Magazines, and Depôts	70,388	35,926	48,712	155,026
Manufacturing Establishments	88,994	19,532	39,955	148,481
Camp Equipage Department	...	2,989	...	2,989
Harbour Defences	...	...	3,225	3,225
Miscellaneous	3,524	700	...	4,224
Local supplies of Stores for Arsenals, Magazines, and Depôts	35,000	7,150	46,163	88,313
Local supplies of Stores to Manufacturing Establishments	51,837	1,979	10,184	64,000
Purchase of Timber	...	3,049	14,751	17,800
Repair of Harness and Saddlery	534	248	91	873
Freight and Charges of Stores from Port to Port	385	2,171	2,036	4,592
Freight and Charges of Stores from England	2,925	114	1,169	4,208
Miscellaneous	17,305	7,260	542	25,107
Purchase and Repair of Camp Equipage	37,410	7,796	50,270	95,476
Cost of Gymnastic Stores and Apparatus	79	28	12	119
Army Signalling and Telegraph Stores	1,241	154	...	1,395
Purchase of Line Gear, &c.	7,206	5,989	5,529	18,724
	335,041	101,364	228,853	665,258
Deduct—Value of Stores supplied to Civil Departments	30,762	21,309	30,457	82,528
IN ENGLAND: TOTAL IN INDIA . £	304,279	80,055	198,396	582,730
Expenses incurred by Officers acquiring Scientific knowledge				391
Pay and Expenses of Non-Commissioned Officers of the Indian Establishment under instruction at Woolwich; pay and expenses of Artificers having special technical training, for various Government Factories in India; and other Miscellaneous Expenditure				1,717
Pay of Lieutenant-Colonel F. Weldon while in England in connection with the manufacture of his Range-finder				908
Freight from India of unserviceable Military Stores				293
Stores for India				428,600
				431,909
EXCHANGE ON CHARGES IN ENGLAND				135,952
TOTAL . £				1,150,591
GRANT 11. ECCLESIASTICAL. (*a*)				
Chaplains to the Army (Presbyterian)	735	6	...	741
Chaplains to the Army (Roman Catholic)	14,672	6,133	6,576	27,381
TOTAL . £	15,407	6,139	6,576	28,122
GRANT 12. EDUCATION.				
Army Schools (European Army)	3,151	4,329	3,087	10,567
Army Schools (Native Army)	1,583	...	...	1,583
Lawrence Military Asylum	11,543	...	1,385	12,928
Military Normal School	...	172	...	172
Kidderpore Lower Orphan School	435	...	...	435
Donations, &c., to Educational Institutions	1,872	10,573	822	13,267
TOTAL . £	18,584	15,074	5,294	38,952

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 80.

No. 65 B.—Detailed Account of Army Charges for the Year ended 31st March 1886 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.	£	£	£	£
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	6,685	14,425	13,837	34,947
Medical Comforts, &c., to Troops proceeding to Sea	1,107	623	191	1,921
India Troop Transports	9,437	...	...	9,437
TOTAL IN INDIA £	17,229	15,048	14,028	46,305
IN ENGLAND:				
Indian Troop Service				311,591
Passage of Officers and Troops otherwise than in Troopships				20,634
				332,225
EXCHANGE ON CHARGES IN ENGLAND				104,575
TOTAL £				483,105
GRANT 14.				
MISCELLANEOUS SERVICES.				
Sub-Marine Mining	2,883	1,401	2.421	6,705
Miscellaneous Services	205,910	91,314	78,186	375,410
Zhob Valley Expedition	1,895	...	2,858	4,753
Quetta Field Force	1,744,856	87,317	353,198	2,185,371
Burma Expedition	54,899	563,385	12,396	630,680
TOTAL IN INDIA £	2,010,443	743,417	449,059	3,202,919
IN ENGLAND:				
Passages to India of officers, representatives of Foreign Powers invited to be present at the manœuvres of the Indian Army				400
Expenses in connection with the Indian contingent engaged in the Expedition to Egypt in 1882				1,343
Moiety of the deputation allowance and expenses of officers employed in connection with the defences of Aden				366
				2,109
EXCHANGE ON CHARGES IN ENGLAND				664
TOTAL £				3,205,692
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	28,774	16,089	5,785	50,648
Capitation Grants	19,261	8,544	6,189	33,994
TOTAL £	48,035	24,633	11,974	84,642
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	91	203	105	399
Victoria Cross	10	...	12	22
Annuities for Meritorious Services	—82	95	...	13
Gratuities for Meritorious Services	26	22	61	109
Order of British India	3,834	838	640	5,312
Order of Merit	1,322	44	153	1,519
TOTAL IN INDIA £	5,201	1,202	971	7,374
IN ENGLAND:				
Cost of Medals				99
EXCHANGE ON CHARGES IN ENGLAND				31
TOTAL £				7,504

No. 65 B.—Detailed Account of Army Charges for the Year ended 31st March 1886 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 17.	£	£	£	£
RETIRED OFFICERS.				
Retired Officers	7,887	3,878	1,163	12,928
Amount of pensions capitalized	10,769	6,403	5,422	22,594
TOTAL IN INDIA . £	18,656	10,281	6,585	35,522
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service, including pay of Non-effective Colonels of Royal Artillery and new Line Regiments				1,493,389
EXCHANGE ON CHARGES IN ENGLAND				470,076
TOTAL . £				1,998,987
GRANT 18.				
MILITARY PENSIONS.				
Pensions to Europeans	25,658	28,963	12,152	66,773
Pensions to Natives	303,679	239,217	112,173	655,069
TOTAL IN INDIA . £	329,337	268,180	124,325	721,842
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India				92,000
Compassionate Allowances of Officers removed from the Service, &c.				2,821
Pensions of Non-Commissioned Officers and Soldiers				22,298
Lord Clive's Fund—Payments to Representatives of Lord Clive				1,093
				118,212
EXCHANGE ON CHARGES IN ENGLAND				37,210
TOTAL . £				877,264
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	6,152	8,620	3,613	18,385
Compassionate Allowances	740	43	262	1,045
Indian Service Family Pensions	657	318	88	1,063
TOTAL IN INDIA . £	7,549	8,981	3,963	20,493
IN ENGLAND:				
Pensions of Widows & Families of Officers killed in the Mutiny or otherwise in discharge of duty				10,836
Gratuities to ditto				1,021
Pensions of Widows and Families of Officers, &c., of the Indian Service				62,897
Indian Service Family Pensions				6,857
				81,611
EXCHANGE ON CHARGES IN ENGLAND				25,689
TOTAL . £				127,793
GRANT 20.				
SUPERANNUATION PENSIONS AND GRATUITIES.				
Superannuation Pensions	23,541	7,671	12,085	43,297
Gratuities	776	289	243	1,308
Compassionate Allowances	1,244	58	1,660	2,962
TOTAL . £	25,561	8,018	13,988	47,567
TOTAL EXPENDITURE, MILITARY DEPT.—				
IN INDIA	9,041,289	3,363,079	2,842,720	15,247,088
IN ENGLAND				3,689,380
EXCHANGE ON PAYMENTS IN ENGLAND				1,161,311
TOTAL . £				20,097,779

No. 66.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1885-86.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
EUROPEAN ARMY.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Royal Artillery	261	5,948	6,209	101	2,241	2,342	118	2,667	2,785	480	10,856	11,336
Cavalry	144	2,724	2,868	48	908	956	24	454	478	216	4,086	4,302
Royal Engineers	204	...	204	44	...	44	51	...	51	(a) 299	...	299
Infantry	928	28,294	29,222	261	7,956	8,217	261	7,956	8,217	1,450	44,206	45,656
Invalid & Veteran Establishment	9	5	14	14	53	67	5	...	5	28	58	86
Staff Corps	445	...	445	267	...	267	208	...	208	(a) 920	...	920
General List, Cavalry	24	...	24	18	...	18	8	...	8	(a) 50	...	50
General List, Infantry	86	...	86	36	...	36	19	...	19	(a) 141	...	141
Unattached Officers	1	...	1	1	...	1	...	...	...	2	...	2
General Officers unemployed	18	...	18	10	...	10	9	...	9	37	...	37
TOTAL EUROPEAN ARMY	2,120	36,971	39,091	800	11,158	11,958	703	11,077	11,780	3,623	59,206	62,829
NATIVE ARMY.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Artillery	13	1,335	1,348	...	149	149	6	481	487	19	1,965	1,984
Body Guard	2	120	122	4	3	7	1	71	72	7	194	201
Cavalry	208	13,203	13,411	40	1,696	1,736	55	3,421	3,476	303	18,320	18,623
Sappers and Miners	85	1,160	1,245	72	1,367	1,439	45	492	537	202	3,019	3,221
Infantry	516	50,185	50,701	288	28,449	28,737	234	22,256	22,490	1,038	100,890	101,928
TOTAL NATIVE ARMY	824	66,003	66,827	404	31,664	32,068	341	26,721	27,062	1,569	124,388	125,957
TOTAL EUROPEAN AND NATIVE ARMY	2,944	102,974	105,918	1,204	42,822	44,026	1,044	37,798	38,842	5,192	183,594	188,786

(a) Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section M.—Provincial.

Revenue nil. Expenditure £523,882.

Major Head.	No. of account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Adjustment on account of Provincial Services.	67	Provincial Balances	170	2,237,719	...	
	68	Local Balances	171	1,119,481	...	
	69	Provincial and Local Surpluses and Deficits	172	...	...	523,882
		TOTAL .		...	...	523,882

No. 67.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1886.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	£	£	£	£	£	£	£	£	£	£
Central Provinces	(a)289,635	799,306	564	1,089,505	776,270	1,520	777,790	311,715	22,080	...
Burma	...	1,208,012	3,504	1,211,516	1,210,516	1,000	1,211,516	...	...	...
Assam	71,684	467,630	17,592	556,906	409,443	50,480	459,923	96,983	25,299	...
Bengal	120,204	4,263,946	...	4,384,150	4,217,138	20,031	4,237,169	146,981	26,777	...
N.-W. Provinces and Oudh	(b) 626,274	3,170,977	30,821	3,828,072	3,201,060	180,798	3,381,858	446,214	...	180,060
Punjab	(b) 128,016	1,575,432	39,913	1,743,361	1,572,187	711	1,572,898	170,463	42,447	...
Madras	(b)208,324	2,528,673	20,824	2,757,821	2,377,590	25,215	2,402,805	355,016	146,692	...
Bombay	418,371	4,172,439	16,984	4,607,794	3,813,790	83,657	3,897,447	710,347	291,976	....
TOTAL £	1,862,508	18,186,415	130,202	20,179,125	17,577,994	363,412	17,941,406	2,237,719	555,271	180,060

(a) Differs from last year's closing balance by 2*l.* for corrections since made.

(b) Differs from last year's closing balance by 1*l.* for corrections since made.

No. 68.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1886.

	Opening Balance.	Receipts.		Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt.	Incorporated Local Funds Deficits, excluding Debt.
		Revenues as per Account No. 8.	Transfers between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
India, General	(a)7,688	21,029	...	21,029	...	28,717	17,894	...	17,894	...	17,894	10,823	3,135	...
Central Provinces	(a)56,159	92,014	1,520	93,534	8,992	158,685	81,909	564	82,473	11,583	94,056	64,629	11,061	...
Burma	(a)30,798	89,922	1,000	90,922	...	121,720	99,353	3,504	102,857	...	102,857	18,863	...	11,935
Assam	5,274	70,256	50,480	120,736	28	126,038	103,580	17,592	121,172	103	121,275	4,763	...	436
Bengal	(a)160,146	430,816	20,031	450,847	146,803	757,796	414,952	...	414,952	156,336	571,288	186,508	35,895	...
N.-W. Provinces and Oudh	29,248	537,978	(b)184,611	722,589	29	751,866	703,320	(b)34,634	737,954	22	737,976	13,890	...	15,365
Punjab	169,579	317,197	711	317,908	...	487,487	285,341	39,913	325,254	...	325,254	162,233	...	7,346
Madras	421,677	943,117	(c)38,654	981,771	368,355	1,771,803	881,426	(c)34,263	915,689	373,285	1,288,974	482,829	66,082	...
Bombay	(a)108,843	356,376	(d)86,474	442,850	8,519	560,212	355,469	(d)19,801	375,270	9,999	385,269	174,943	67,580	...
TOTAL £	989,412	2,858,705	383,481	3,242,186	532,726	4,764,324	2,943,244	150,271	3,093,515	551,328	3,644,843	1,119,481	183,753	35,082

(a) Differs from last year's closing balance for corrections since made.
(b) Includes 3,813*l.* on account of transfers from one Local Fund to another.
(c) Includes 13,439*l.* on account of transfers from one Local Fund to another.
(d) Includes 2,817*l.* on account of transfers from one Local Fund to another.

No. 69.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1886.

	Provincial Surpluses, as per Account No. 67.	Local Fund Surpluses, as per Account No. 68.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 67.	Local Fund Deficits, as per Account No. 68.	Total Provincial and Local Deficits.	Provincial and Local Surpluses. Increase of Balance.	Provincial and Local Deficits. Decrease of Balance.
	£	£	£	£	£	£	£	£
India, General	...	3,135	3,135	...	...	...	3,135	...
Central Provinces	22,080	11,061	33,141	...	...	...	33,141	...
Burma	...	...	...	...	11,935	11,935	...	11,935
Assam	25,299	...	25,299	...	436	436	24,863	...
Bengal	26,777	35,895	62,672	...	...	...	62,672	...
N.-W. Provinces and Oudh	...	...	...	180,060	15,365	195,425	...	195,425
Punjab	42,447	...	42,447	...	7,346	7,346	35,101	...
Madras	146,692	66,082	212,774	...	...	...	212,774	...
Bombay	291,976	67,580	359,556	...	...	...	359,556	...
TOTAL £	555,271	183,753	739,024	180,060	35,082	215,142	731,242	207,360
							523,882	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section N.—Expenditure not charged to Revenue.

Expenditure £6,361,409.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works.	70	General Abstract of Expenditure and Results (Summary Statement).	174	...	...	...
State Railways	71	Construction	176	...	...	4,712,828
„	71A	Detailed Account of the East Indian Railway	178	247,518	...	...
„	71B	Detailed Account of the Eastern Bengal Railway.	178	238,173	...	...
Irrigation Works	72	Expenditure on Capital Account	179	...	...	562,536
Redemption of Liabilities.	73	Capital Charge involved in Redemption of Liabilities.	181	...	...	1,086,045
	74	Detailed Account of Expenditure on Establishment.	182	1,513,794	...	...
	75	Charges for Establishment and the percentage it bears to the Outlay on Works and Repairs.	186	...	...	...
	76	Expenditure on Tools and Plant	188	133,688	...	...
		TOTAL		...	...	6,361,409

No. 70.—SUMMARY of CAPITAL EXPENDITURE

[£1, is recorded for every 10 rupees, in respect of

YEARS.	CONSTRUCTION.*									
	RAILWAYS.				IRRIGATION.				Total. Construction.	No. of items.
	India.	England.	Exchange.	TOTAL	India.	England.	Exchange.	TOTAL.		
1	2	3	4	5	6	7	8	9	10	
	£	£	£	£	£	£	£	£	£	
Prior to 1867-68	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-69	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8
1874-75	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115	10
1876-77	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14
1880-81	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16
1882-83	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
1885-86	3,584,157	1,787,175	562,551	5,933,883	752,140	6,594	2,076	760,810	6,694,693	20
TOTAL	38,111,120	13,106,763	2,394,892	53,612,775	21,161,611	3,002,904	457,012	24,621,527	78,234,302	21

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500, in 1870-71, £11,067, in 1874-75, £83,800, in 1875-76, £4,250, total £634,157. The purchase of the Nalhati Railway, under England, 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes £10,675 in respect of

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1885-86, is the Exchange on and £2,205 in respect

)RANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAYS

	India, General.	Central Provinces.	Burma.	Assam.	No. of Items.
STATE RAILWAYS.	£	£	£	£	
India	—85,741	57,191	70,058	30,179	1
England	612,818	18,574	29,425	...	2
Exchange	192,898	5,846	9,262	...	3
	719,975	81,611	108,745	30,179	4
DEDUCT—Charged to Revenue	...	...	...	30,179	5
Charged to Famine	...	...	...	...	6
TOTAL £	719,975	81,611	108,745	...	7
IRRIGATION AND NAVIGATION.					
India	...	...	...	...	8
England	...	...	...	...	9
Exchange	...	...	...	...	10
TOTAL £	...	...	...	...	11

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange".]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION, IN THE PRECEDING COLUMNS, HAVE BEEN RECORDED IN THE ACCOUNTS. — CHARGED AGAINST REVENUE. — Famine Insurance. — Railways.	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1885-86.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than under Famine Insurance.	Exchange prior to 1885-86. ‡	Total charged against Revenue.	Not charged against Revenue.	Total Construction.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	22=20+21
	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	—5,736	...	—5,736	219,849	214,113	...	214,113
3	...	...	...	...	...	—1,853	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	—58,057	36,907	—19,578	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	—11,808	—17,197	3,459	—23,307	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	—14,487	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	...	20,618	—5,755	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,776	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	—645	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	—129,101	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	—264,922	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	898,100	253,046	138,700	...	97,537	...	224,082	1,611,465	4,078,152	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	11,467	...	1,419,329	5,275,364	6,694,693	1,086,045	7,780,738
21	2,599,011	1,121,962	4,353,776	294,205	1,715,319	5,706,678	2,118,375	17,909,326	60,324,976	78,234,302	13,610,299	91,844,601

and South-Eastern Railway is included in the following years: under India, in 1868-69, £202,388, under England in 1868-69, £332,152, in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's undertaking, under England, in 1868-69, £14,000, and in takings, under England, in 1882-83, £1,762,582, in 1883-84, £12,785, in 1884-85, £702, in 1885-86, £2,144.

†106,750 debt incurred in India.

Cost of English Stores included in columns 3 and 7 transferred in India to Other Services. The differences amount to £166,697 in respect of Railways, of Irrigation Works.

and IRRIGATION WORKS not charged against REVENUE by PROVINCES during 1885-86.

No. of Items.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£
1	560,106	—112,947	2,482,625	582,490	196	3,584,157
2	205,130	91,757	829,471	...	...	1,787,175
3	64,569	28,882	261,094	...	...	562,551
4	829,805	7,692	3,573,190	582,490	196	5,933,883
5	2,158	99,718	500,000	...	...	632,055
6	250,000	...	...	339,000	...	589,000
7	577,647	—92,026	3,073,190	243,490	196	4,712,828
8	63,849	95,150	207,147	142,949	44,771	553,866
9	...	75	...	6,519	...	6,594
10	...	24	...	2,052	...	2,076
11	63,849	95,249	207,147	151,520	44,771	562,536

N—Exp. not charged to Revenue.

No. 71.—ABSTRACT ACCOUNT of STATE RAILWAYS

NAMES OF RAILWAYS.	EXPENDITURE DURING THE YEAR.						
					Deduct		
	Construction.	Establishment.	Stock and Advances.	Exchange on Expenditure in England.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payments on the same account.	Net Total.
	£	£	£	£	£	£	£
STATE RAILWAYS.							
India, General.							
Bhopal	...	...	...	...	...	...	...
Rajputana-Malwa System	160,733	3,366	...	...	...	*33,912*	130,187
Holkar	4,603	...	...	...	...	...	4,603
Sindia	4,795	...	...	24	...	...	4,819
Store-keeper for State Railways	...	...	103,281	*—24,604*	*33*	...	78,644
Expenditure in England for Stores purchased and remaining unappropriated	...	...	256,275	*—2,071*	...	...	254,204
East Indian	328,230	11,982	...	...	*77,397*	*15,297*	247,518
Assam.							
Jorhat	4,842	765	590	...	...	...	6,197
Cheerapoonjee Mountain	21,265	2,717	...	...	...	...	23,982
Central Provinces.							
Nagpur and Chhattisgarh	19,985	3,077	20,153	2,136	*5*	...	45,346
Wardha Coal	6,601	53	9,215	4,180	...	...	20,049
Umaria Colliery	12,420	2,324	1,471	6	*.5*	...	16,216
Burma.							
Burma Railways	99,872	5,984	1,040	8,673	*6,824*	...	108,745
Bengal.							
Eastern Bengal	120,427	3,308	97,864	16,574	...	...	238,173
Nalhati	2	...	...	176	...	*532*	*—354*
Northern Bengal	25,499	...	...	5,638	...	*1,848*	29,289
Tirhoot including Extensions	27,334	121	...	...	...	*76,490*	*—49,035*
Patna and Gya	8,381	...	...	...	...	...	8,381
Ranaghat-Bhugwangola	124	...	...	...	...	*48*	76
Dacca	138,620	6,158	...	2,061	*309*	*34,765*	111,765
Assam-Behar { Tirhoot Section	95,418	7,908	83,733	9,621	*114*	...	196,566
Assam-Behar { Assam-Behar Section	144,682	13,237	55,374	24,793	*188*	...	237,898
Nagpur-Bengal	39,100	17,009	...	...	*213*	*1,008*	54,888
Kaunia-Dhurla	*—677*	...	2,835	...	...	...	2,158
North-Western Provinces.							
Ghazipur and Dildarnagar	*—402*	...	...	...	...	...	*—402*
Cawnpore-Achneyra	42,095	1,611	27,589	7,591	...	...	78,886
Bareilly-Philibhit	8,403	456	...	...	*149*	*1,977*	6,733
Cawnpore-Kalpi-Jhansi	*—98,379*	*—6,216*	*—49,832*	*—1,450*	*—246*	...	*—155,631*
Jhansi-Manikpur Railway	*—254,550*	*—30,429*	*—28,666*	*—847*	*—260*	...	*—314,232*
Bilaspore-Etawah Railway	*—525*	...	15	...	...	...	*—510*
Katni-Umaria Section, Bilaspur-Etawah Railway	279,215	13,444	...	11,990	*65*	*11,454*	293,130
Lucknow, Seetapur and Kheri	72,742	7,147	19,826	8	*5*	...	99,718
Punjab.							
Bolan Lowar Ghat	183,950	51,195	10,569	5,819	...	...	251,533
North-Western	451,635	698	...	35,175	...	*113,007*	374,501
Amritsar-Pathankote	*—4,805*	500	12,121	...	*7,298*	...	518
Rewari-Ferozepore	68,254	4,665	...	...	*10*	*28,539*	44,370
Sindh-Sagar—Eastern Section	96,264	658	...	10,176	...	...	107,098
Sindh-Sagar—Western Section	327,193	17,858	190,177	121,092	*115.*	...	656,205
Ferozepore (Sutlej) Bridge and Tramway	100,559	8,158	49,349	5,956	*144*	...	163,878
Sindh-Pishin—Northern Section	1,392,720	59,583	92,586	168,759	*28,797*	...	1,684,851
Sindh-Pishin—Bostan Gulistan Section	12,414	391	...	...	...	...	12,805
Sindh-Pishin—Durwaza Quetta Section	38,792	6,527	1,224	852	*2*	...	47,393
Kandahar-Reserve	...	...	223,285	40,884	*34,131*	...	230,038
Bombay.							
Dhond and Manmad	196	...	...	...	...	...	196
South Mahratta Railway(*a*)	...	...	...	...	...	...	...
Madras.							
Cuddapah-Nellore	83,685	13,352	46,739	15,236	*332*	...	158,680
Cuddapah-Nellore Railway, Kadiri Extension Survey	8,499	...	...	...	...	*10*	8,489
Bellary-Kistna	300,569	31,679	51,777	25,120	*607*	...	408,538
Bellary-Kistna Railway, Hindupur Extension Survey	...	...	...	...	...	...	...
Damalchera—Villupuram Survey	6,783	...	...	...	...	...	6,783
Vizagapatam-Raipur	...	...	...	...	...	...	...
TOTAL including East Indian and Eastern Bengal Railways.	4,377,563	259,286	1,278,590	493,568	*156,237*	*318,887*	5,933,883
DEDUCT—Amount charged to the Ordinary Grant { Construction of Railways charged to Revenue							632,055
DEDUCT—Amount charged to the Ordinary Grant { Famine Relief and Insurance							589,000
Net charged to State Railways—Construction { India							2,363,102
Net charged to State Railways—Construction { England							1,787,175
ADD—Exchange							562,551
GRAND TOTAL STATE RAILWAYS—CONSTRUCTION							4,712,828

(*a*) 10,384*l.* Ordinary Famine Relief outlay recovered from the South

—CONSTRUCTION—for the Year ended 31st March 1886.

TOTAL EXPENDITURE UP TO 31ST MARCH 1886.					NET TOTAL.	REMARKS.
Construction.	Establishment.	Stock and Advances.	Exchange on Expenditure in England.	Less Receipts on Capital Account.		
£	£	£	£	£	£	
131,057	...	...	...	...	131,057*	*Represents amount contributed by the State for construction £125,000, and Survey charges £6,057.
7,687,959	563,567	455,259	372,686	*5,441*	9,074,030	
1,151,539	135,404	...	17,410	*4,095*	1,300,258	
836,648	59,058	...	25,205	*762*	920,149	
96	...	130,428	...	*84*	130,440	
...	...	558,011	...	...	558,011	
1,518,569	24,751	1,365,276	...	*972,446*	1,936,150	*See* Combined Account No. 71A.
49,800	2,821	800	...	*6*	53,415	
47,563	5,050	...	...	...	52,613	
962,615	79,707	45,018	55,910	*634*	1,142,616	
596,486	61,142	20,858	20,296	*706*	698,076	
17,825	4,364	3,409	6	*5*	25,599	
2,459,131	203,565	74,308	125,061	*8,363*	2,853,702	
1,271,260	131,717	184,927	22,446	*96,794*	1,513,556	*See* Combined Account No. 71B.
32,043	3,000	2,507	1,186	*3,247*	35,489	
1,918,213	219,457	57,590	86,295	*4,334*	2,277,221‡	‡ Outlay incurred on the Porada Section of the Northern Bengal Railway up to 31st March 1884, amounting to £156,000, was transferred in previous year to the Eastern Bengal Railway, with which line it was amalgamated.
1,361,696	97,222	...	68,848	*696*	1,527,070	
378,387	24,112	...	15,810	*137*	418,172	
26,592	2,568	225	...	*20*	29,365	
555,155	34,510	12,129	30,653	*791*	631,656	
194,281	13,471	83,799	9,621	*169*	301,003	
297,274	29,839	113,551	28,359	*260*	468,763	
136,985	26,264	125	7	*229*	163,152	
92,292	829	2,956	...	...	96,077	
64,475	5,836	...	12	*12*	70,311	
1,043,187	60,890	44,626	36,548	*78*	1,185,173	
136,207	9,016	3	4,207	*376*	149,057	
...	...	...	...	...	...	
...	...	...	...	...	...	
17,974	...	73	42	*1*	18,088	
310,022	15,782	51,521	11,990	*77*	389,238	
92,593	8,417	43,707	8	*5*	144,720	
183,950	51,195	10,569	5,819	...	251,533	
14,865,991	1,331,133	265,719	573,970	*22,771*	17,014,042	
536,581	16,753	12,127	2,777	*7,498*	560,740	
1,115,395	73,692	...	80,939	*939*	1,269,087	
117,288	900	...	10,176	...	128,364	
335,902	18,670	198,612	121,166	*125*	674,225	
114,898	8,158	59,595	5,956	*145*	188,462	
1,997,668	96,621	242,426	224,872	*29,221*	2,532,366	
12,414	391	...	...	...	12,805	
38,792	6,527	1,224	852	2	47,393	
...	...	223,285	40,884	*34,131*	230,038	
949,709	77,339	974	65,699	*1,572*	1,092,149	
34,178	7,147	13,262	20,151	*22,031*	52,707	
159,389	30,290	122,848	24,236	*341*	336,422	
13,692	...	15	...	*10*	13,697	
594,616	67,130	167,392	49,109	*704*	877,543	
3,452	...	...	...	...	3,452	
8,983	...	36	...	...	9,019	
24,543	...	—*38*	...	*1*	24,504	
44,495,365	3,608,305	4,569,152	2,159,212	*1,219,259*	53,612,775	
					5,615,226	
					2,733,979	
					31,426,681	
					11,725,050	
					2,111,839	
					45,263,570	

Mahratta Company, shown as a drawback against Protective outlay.

N.—Exp. not charged to Revenue.

No. 71A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY.

	During the year 1885-86.	To end of previous year.	TOTAL.
EAST INDIAN RAILWAY.	£	£	£
DEBT INCURRED IN OR CREATED FOR THE PURCHASE OF THE LINE—			
East Indian Railway Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock	544,991	1,695,280	2,240,271
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
	544,991	11,495,524	12,040,515
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—			
Overdrawn Capital to 31st December 1879	...	264,527	264,527
Capital Account: Preliminary Expenses	...	529	529
" " Land	3,638	21,595	25,233
" " Construction of Line	184,551	97,455	282,006
" " Ballast and Permanent-way	34,535	121,956	156,491
" " Stations and Buildings	45,061	210,567	255,628
" " Plant	9,870	29,883	39,753
" " Rolling Stock	45,062	408,109	453,171
" " Establishment	11,982	12,769	24,751
New Minor Works	332	264	596
Payment to Shareholders on account of Collieries	...	30,515	30,515
Kurhurballee Colliery Block	3,544	2,297	5,841
Serampore Colliery Block	1,637	1,836	3,473
Electric Telegraph	...	806	806
Capital Advance and Store Advance Accounts	—77,397	1,380,573	1,303,176
	807,806	14,079,205	14,887,011
DEDUCT—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—			
(1) Cash Deposits, &c., made over to the new undertaking	...	82,217	82,217
(2) Stores made over to the new undertaking	...	766,534	766,534
(3) Sale-proceeds of Surplus Stores, &c.	15,297	46,298	61,595
Capital outlay	792,509	13,184 156	13,976,665
DEDUCT—Charged in England	544,991	11,484,849	12,029,840
Net Outlay in India, of E. I. Railway £	247,518	1,699.307	1,946,825

No. 71B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY.

	During the year 1885-86.	To end of previous year.	TOTAL.
EASTERN BENGAL RAILWAY.	£	£	£
DEBT INCURRED IN OR CREATED FOR THE PURCHASE OF THE LINE—			
Eastern Bengal Railway Debenture and Debenture Stock taken over	...	811,616	811,616
Debenture discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, Annuity and 4 per cent. Debenture Stock	541,054	67,006	608,060
India 3 per cent. stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock	...	108	108
	541,054	1,028,730	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—			
Overdrawn Capital to 30th June 1884	...	42,448	42,448
Capital Account: Preliminary Expenses	28	12,723	12,751
" " Land	6.812	115,920	122,732
" " Construction of Line	12,612	216,024	228,636
" " Ballast and Permanent-way	41,260	409,283	450,543
" " Stations and Buildings	53,204	139,404	192,608
" " Plant	2,910	16,846	19,756
" " Rolling-Stock	1,137	190,319	191,456
" " Establishment	3,308	128,409	131,717
" " Steam Ferries	2,464	7,866	10,330
" " Suspense Account	121,970	87,063	209,033
" " Loss by Exchange	16,574	5,872	22,446
Deduct value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—	803,333	2,400,907	3,204,240
Cash Deposits, &c., made over to the new undertaking	...	72,788	72,788
Depreciation on Flotilla Account	...	24,006	24,006
Other Capital Receipts	24,106	...	24,106
Capital Outlay	779,227	2,304,113	3,083,340
DEDUCT—Charged in England	541,054	1,538,040	2,079,094
Net Outlay in India, of E. B. Railway £	238,173	766,073	1,004,246

No. 72.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION WORKS—CONSTRUCTION—for the Year ended 31st March 1886.

IRRIGATION AND NAVIGATION WORKS.	EXPENDITURE DURING THE YEAR.									TOTAL EXPENDITURE UP TO 31ST MARCH 1886.						
						Deduct										
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Exchange on Expenditure in England.	Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same Account.	Total.	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Exchange on Expenditure in England.	Less Receipts on Capital Account.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
BENGAL.																
Orissa Project	37,208	6,915	3,348	...	...	*100*	*598*	*698*	46,773	1,572,710	406,662	195,414	13,384	26,803	*7,674*	2,207,299
Midnapore Series	274	24	205	514	...	*11*	...	*11*	1,006	534,096	192,233	90,002	2,955	9,480	*3,056*	825,710
Tidal Canal	...	...	...	...	...	...	...	...	...	126,624	44,979	5,758	...	2,279	*91*	179,549
Soane Canal	11,600	2,469	2,553	...	...	*16*	*536*	*552*	16,070	1,784,474	501,514	207,311	18,005	5,224	*30,393*	2,486,135
TOTAL BENGAL . £	49,082	9,408	6,106	514	...	*127*	*1,134*	*1,261*	63,849	4,017,904	1,145,388	498,485	34,344	43,786	*41,214*	5,698,693
N.-W. PROVINCES.																
Ganges Canal	3,017	501	*—23*	...	9	...	*1,177*	*1,177*	2,327	2,251,584	366,406	25,306	15,317	9	*15,337*	2,643,285
Lower Ganges Canal	68,422	11,891	6,346	426	398	*2*	...	*2*	87,481	2,081,678	402,575	137,620	29,080	962	*18,858*	2,633,057
Agra Canal	2,105	328	...	...	...	...	*594*	*594*	1,839	647,174	142,969	32,942	5,740	99	*4,788*	824,136
Eastern Jumna Canal	2,570	581	...	451	...	...	...	...	3,602	237,861	45,521	2,439	6,027	...	*47*	291,801
TOTAL N.-W. PROVINCES . £	76,114	13,301	6,323	877	407	*2*	*1,771*	*1,773*	95,249	5,218,297	957,471	198,307	56,164	1,070	*39,030*	6,392,279
PUNJAB.																
Western Jumna Canal	16,555	3,645	68	...	...	*17*	*1,377*	*1,394*	18,874	751,334	211,000	11,846	7,738	...	*1,001*	980,917
Bari Doâb Canal	9,407	2,027	2	575	...	*82*	...	*82*	11,929	1,218,310	273,072	48,103	6,592	...	*1,648*	1,544,429
Sirhind Canal	130,176	31,631	*—6,616*	612	...	*323*	...	*323*	155,480	2,146,427	681,798	361,140	45,993	274	*17,400*	3,218,232
Chenab Canal	46,973	8,667	422	...	...	*96*	*812*	*908*	55,154	106,463	20,749	2,958	4,503	...	*184*	134,489
Lower Sohag and Para Canal	10,648	2,426	53	...	...	...	*425*	*425*	12,702	28,893	9,316	643	896	...	*7*	39,741
Sidhnai Canal	16,087	4,310	37	...	...	*8*	*102*	*110*	20,324	39,297	12,051	2,056	670	...	*20*	54,054
	229,846	52,706	*—6,034*	1,187	...	*526*	*2,716*	*3,242*	274,463	4,290,724	1,207,986	426,746	66,392	274	*20,260*	5,971,862
Less—Outlay from Contribution by Native States for Sirhind Canal, and ordinary outlay on Sidhnai Canal	51,418	13,985	*—2,090*	4,284	...	*281*	...	*281*	67,316	770,285	285,523	122,367	16,563	...	*6,383*	1,188,355
TOTAL PUNJAB . £	178,428	38,721	*—3,944*	*—3,097*	...	*245*	*2,716*	*2,961*	207,147	3,520,439	922,463	304,379	49,829	274	*13,877*	4,783,507
Carried forward . £	303,624	61,430	8,485	*—1,706*	407	*374*	*5,621*	*5,995*	366,245	12,756,640	3,025,322	1,001,171	140,337	45,130	*94,121*	16,874,479

No. 72.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION WORKS—CONSTRUCTION—for the Year ended 31st March 1886—*contd.*

IRRIGATION AND NAVIGATION WORKS—*continued.*	EXPENDITURE DURING THE YEAR.									TOTAL EXPENDITURE UP TO 31ST MARCH 1886.						
						DEDUCT										
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Exchange on Expenditure in England.	Receipts on Capital Account.	Stores and Advances paid for in previous years, and charged to Works in current year in excess of payments on the same Account.	Total.	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Exchange on Expenditure in England.	Less Receipts on Capital Account.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward	303,624	61,430	8,485	—1,706	407	374	5,621	5,995	366,245	12,756,640	3,025,322	1,001,171	140,337	45,130	94,121	16,874,479
MADRAS.																
Godávári Delta System	24,423	5,467	626	...	366	21	...	21	30,861	755,188	185,862	90,535	...	498	87	1,031,996
Kistna Delta System	26,385	5,672	3,531	...	670	17	3	20	36,238	530,740	130,808	42,565	—3	977	650	704,437
Penner Anicut System	1,919	441	...	...	...	...	...	...	2,360	113,353	28,299	2,786	...	...	1	144,437
Cauvery Delta System	18,455	4,238	101	...	...	13	...	13	22,781	120,998	28,497	4,862	...	125	33	154,449
Srivaikuntham System	689	158	—1	...	...	...	...	...	846	101,943	28,301	1,052	...	...	24	131,272
Sangam System	41,934	6,865	296	...	...	...	...	...	49,095	194,443	38,604	12,760	...	17	...	245,824
Kurnool Canal (*a*)	2,144	...	...	...	675	547	...	547	2,272	1,778,214	...	...	...	408,091	20,371	2,165,934
Barur Tank Project	5,390	1,240	437	...	...	...	...	...	7,067	18,339	4,285	688	...	...	...	23,312
TOTAL MADRAS £	121,339	24,081	4,990	...	1,711	598	3	601	151,520	3,613,218	444,656	155,248	—3	409,708	21,166	4,601,661
BOMBAY.																
Dekkan.																
Hathmati Canal	...	...	...	...	...	...	...	...	...	38,364	9,952	906	...	...	129	49,093
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	...	...	26,036	6,703	1,931	...	...	20	34,650
Kádvá River Works	2,748	530	—221	...	...	...	...	...	3,057	47,939	12,452	1,703	...	...	14	62,080
Lower Panjhra River Works	508	101	...	...	...	...	...	...	609	34,323	6,860	323	...	...	4	41,502
Mutha Storage Lake and Works	3,885	2,164	135	...	...	15	...	15	6,169	491,122	85,195	10,910	...	...	1,217	586,010
Krishna Canal	146	51	...	...	...	...	...	...	197	64,931	13,570	196	...	...	...	78,697
Ekruk Tank	291	39	—1	...	...	...	...	...	329	100,709	21,251	971	...	...	119	122,812
	7,578	2,885	—87	...	...	15	...	15	10,361	803,424	155,983	16,940	...	...	1,503	974,844

Sindh.																
Unherwáh	9,691	2,143	...	...	...	...	...	...	11,834	24,875	4,626	48	...	...	...	29,549
Eastern Nara	21,425	4,894	86	...	...	...	...	...	26,405	368,896	90,206	4,009	...	...	18	463,093
Begari Canal	3,451	762	45	...	...	...	...	...	4,258	136,926	22,700	467	...	...	2	160,091
Desert Canal	1,394	308	46	...	...	...	...	...	1,748	87,287	19,811	1,428	...	...	4	108,522
	35,961	8,107	177	...	...	...	...	...	44,245	617,984	137,343	5,952	...	...	24	761,255
TOTAL BOMBAY . £	43,539	10,992	90	...	...	15	...	15	54,606	1,421,408	293,326	22,892	...	...	1,527	1,736,099
	468,502	96,503	13,565	—1,706	2,118	987	5,624	6,611	572,371	17,791,266	3,763,304	1,179,311	140,334	454,838	116,814	23,212,239
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	...	...	89	5	...	94
TOTAL CONSTRUCTION . £	468,502	96,503	13,565	—1,706	2,118	987	5,624	6,611	572,371	17,791,266	3,763,304	1,179,311	140,423	454,843	116,814	23,212,333
Deduct—Amount spent on construction from Ordinary Revenues on Works in Bombay . .	7,141	2,795	—86	...	...	15	...	15	9,835							5,419,452
	461,361	93,708	13,651	—1,706	2,118	972	5,624	6,596	562,536							17,792,881
TOTAL OUTLAY FOR IRRIGATION WORKS NOT CHARGED AGAINST REVENUE . . . £ India									553,866							14,332,997
England									6,594							3,002,878
Add—Exchange . . .									2,076							457,006

(*a*) A further sum of £2,144 was paid in respect of the purchase of the Madras Irrigation and Canal Company's undertaking.

No. 73.—ABSTRACT ACCOUNT of EXPENDITURE—STATE RAILWAYS, REDEMPTION of LIABILITIES, for the Year ended 31st March 1886.

	During the year 1885-86.	To the end of previous year.	TOTAL.
EAST INDIAN RAILWAY.	£	£	£
East Indian Railway Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity .	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity .	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock . . .	544,991	1,695,280	2,240,271
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock . . .	...	223,630	223,630
Total E. I. R. Carried over .	544,991	11,495,524	12,040,515

	During the year 1885-86.	To the end of previous year.	TOTAL.
Total E. I. R. Brought forward .	£ 544,991	£ 11,495,524	£ 12,040,515
EASTERN BENGAL RAILWAY.			
Eastern Bengal Railway Debenture and Debenture Stock taken over	...	811,616	811,616
Debenture discharged in anticipation of purchase .	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock and Annuity . .	541,054	67,006	608,060
India 3 per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock	...	108	108
Total E. B. R. .	541,054	1,028,730	1,569,784
GRAND TOTAL .	1,086,045	12,524,254	13,610,299

N.—Exp. not charged to Revenue.

No. 74.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	GENERAL AND POLITICAL. BUILDINGS AND ROADS. Inspector General of Military Works.	Simla, Imperial Circle.	Central India.	Coorg.	Hyderabad.	Port Blair.	No. of Items.
DIRECTION.	£	£	£	£	£	£	
Chief Engineer and Secretariat.							
Inspector General and Assistant	12,342	...	...	...	...	...	1
Chief Engineer and Assistants	...	...	...	...	...	...	2
Upper Subordinates	...	...	...	...	...	...	3
Office Establishment	5,093	...	...	...	...	...	4
Travelling allowances	1,108	...	...	...	...	...	5
Contingencies	858	...	...	...	...	...	6
Local allowances	...	...	...	...	...	...	7
TOTAL . £	19,401	...	...	...	...	...	8
Superintending Engineers.							
Superintending Engineers and Assistants	10,371	2,771	2,408	483	767	...	9
Upper Subordinates	...	...	...	...	...	...	10
Office Establishment	4,018	...	1,471	...	...	...	11
Travelling allowances	1,039	175	130	..	41	...	12
Contingencies	1,216	92	191	...	21	...	13
Local allowances	548	...	...	...	...	...	14
TOTAL . £	17,192	3,038	4,200	483	829	...	15
TOTAL DIRECTION . £	36,593	3,038	4,200	483	829	...	16
CONSTRUCTION.							
Engineer Establishment, consisting of Executive and Assistant Engineers	47,392	2,795	7,521	720	1,611	...	17
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	19,724	1,657	3,999	429	663	1,250	18
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	7,633	801	1,864	301	148	...	19
Petty Establishment	5,171	189	1,308	776	138	...	20
Office ditto, including Accountants	15,362	1,542	1,817	...	846	...	21
Medical ditto	...	...	...	...	...	...	22
Local allowances	3,308	...	...	...	...	...	23
Travelling allowances	11,291	685	2,586	516	356	...	24
Contingencies	4,597	157	611	142	84	...	25
Special allowances	...	...	...	...	...	...	26
TOTAL CONSTRUCTION . £	114,478	7,826	19,706	2,884	3,846	1,250	27
ACCOUNTS.							
Examiners, and Deputy and Assistant Examiners	3,212	...	890	350	415	...	28
Accountants	5,906	...	1,781	...	...	...	29
Clerks and office servants	...	...	322	...	...	...	30
Travelling allowances	383	...	169	...	11	...	31
Contingencies	374	...	47	...	16	...	32
Local allowances	...	...	...	...	...	...	33
TOTAL ACCOUNTS . £	9,875	...	3,209	350	442	...	34
COLLECTION OF REVENUE	...	...	...	...	...	...	35
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	...	...	...	...	...	...	36
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	...	...	37
BARRACK DEPARTMENT	12,693	...	...	...	...	...	38
TOTAL AMOUNT AUDITED . £	173,639	10,864	27,115	3,717	5,117	1,250	39
Add—Charges of other departments and of previous year disbursed during the year	...	271	41	...	...	...	40
TOTAL . £	173,639	11,135	27,150	3,717	5,117	1,250	41
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	20,009	...	5,033	...	...	...	42
GRAND TOTAL . £	153,630	11,135	22,123	3,717	5,117	1,250	43

of the PUBLIC WORKS DEPARTMENT, for the Year ended 31st March 1886.

Railways.)

No. of Items.	GENERAL AND POLITICAL. BUILDINGS AND ROADS. Biluchistan Agency.	Rajputana.	Total.	CENTRAL PROVINCES. Buildings and Roads.	BURMA. Buildings and Roads.	ASSAM. Buildings and Roads.	CARRIED FORWARD. Buildings and Roads.	Irrigation.	Total.
	£	£	£	£	£	£	£	£	£
1	...	...	12,342	...	...	...	12,342	...	12,342
2	...	...	...	4,322	2,915	2,505	9,742	...	9,742
3	...	...	...	...	...	...	...	...	...
4	...	...	5,093	2,186	3,012	1,334	11,625	...	11,625
5	...	...	1,108	418	196	321	2,043	...	2,043
6	...	...	858	457	331	267	1,913	...	1,913
7	...	...	...	...	166	391	557	...	557
8	...	...	19,401	7,383	6,620	4,818	38,222	...	38,222
9	1,003	1,773	19,576	...	1,254	...	20,830	...	20,830
10	...	...	...	...	...	...	...	...	...
11	670	779	6,938	...	92	...	7,030	...	7,030
12	224	265	1,874	...	238	...	2,112	...	2,112
13	207	308	2,035	...	...	...	2,035	...	2,035
14	27	...	575	...	...	...	575	...	575
15	2,131	3,125	30,998	...	1,584	...	32,582	...	32,582
16	2,131	3,125	50,399	7,383	8,204	4,818	70,804	...	70,804
17	4,166	6,043	70,248	9,201	15,395	12,209	107,053	...	107,053
18	448	950	29,720	4,018	9,197	4,623	46,958	...	46,958
19	89	951	11,787	2,432	3,356	1,981	19,556	...	19,556
20	102	199	7,883	355	1,576	948	10,762	...	10,762
21	1,423	1,227	22,217	3,397	6,019	4,775	36,408	...	36,408
22	23	...	23	...	298	...	321	...	321
23	...	...	3,308	...	5,874	3,881	13,063	...	13,063
24	1,881	998	18,313	4,121	8,481	4,289	35,204	...	35,204
25	366	426	6,383	626	1,159	924	9,092	...	9,092
26	753	...	753	...	...	...	753	...	753
27	9,251	10,794	170,035	24,150	51,355	33,630	279,170	...	279,170
28	...	960	5,827	1,540	1,247	1,479	10,093	...	10,093
29	...	333	8,020	951	1,083	941	10,995	...	10,995
30	...	293	615	706	1,081	634	3,036	...	3,036
31	...	18	581	109	109	136	935	...	935
32	...	202	639	135	116	97	987	...	987
33	...	...	...	...	387	425	812	...	812
34	...	1,806	15,682	3,441	4,023	3,712	26,858	...	26,858
35	...	93	93	...	564	...	657	...	657
36	...	...	...	...	...	...	...	...	...
37	...	...	...	...	...	...	...	...	...
38	...	...	12,693	379	...	...	13,072	...	13,072
39	11,382	15,818	248,902	35,353	64,146	42,160	390,561	...	390,561
40	6,597	3	6,912	...	...	...	6,912	....	6,912
41	17,979	15,821	255,814	35,353	64,146	42,160	397,473	...	397,473
42	...	354	25,396	683	1,930	2,874	30,883	...	30,883
43	17,979	15,467	230,418	34,670	62,216	39,286	366,590	...	366,590

N.—Exp. not charged to Revenue.

No. 74.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT of the

(Excluding

PARTICULARS.	BROUGHT FORWARD.			BENGAL.			NORTH-WESTERN PROVINCES AND OUDH.			No. of Items.
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	
	£	£	£	£	£	£	£	£	£	
DIRECTION.										
Chief Engineer and Secretariat.										
Inspector General and Assistant	12,342	...	12,342	...	...	...	...	...	...	1
Chief Engineer and Assistants	9,742	...	9,742	11,417	...	11,417	4,666	4,535	9,201	2
Upper and Lower Subordinates and Petty Establishment	...	...	...	...	...	...	...	...	...	3
Office Establishment	11,625	...	11,625	10,821	...	10,821	3,173	3,218	6,391	4
Travelling allowances	2,043	...	2,043	812	...	812	1,163	841	2,004	5
Contingencies	1,913	...	1,913	1,044	...	1,044	1,084	458	1,542	6
Presidency and local allowances	557	...	557	1,013	...	1,013	...	...	...	7
Presidency house-rent	...	...	...	273	...	273	...	...	...	8
TOTAL . £	38,222	...	38,222	25,380	...	25,380	10,086	9,052	19,138	9
Superintending Engineers.										
Superintending Engineers and Assistants	20,830	...	20,830	13,799	...	13,799	5,859	6,459	12,318	10
Upper and Lower Subordinates	...	...	...	...	...	...	...	...	...	11
Office and Petty Establishments	7,030	...	7,030	7,427	...	7,427	2,014	2 389	4,403	12
Travelling allowances	2,112	...	2,112	1,029	...	1,029	797	601	1,398	13
Contingencies	2,035	...	2,035	820	...	820	363	632	995	14
Local allowances	575	...	575	119	...	119	...	...	...	15
Presidency house-rent	...	...	...	446	...	446	...	...	...	16
TOTAL . £	32,582	...	32,582	23,640	...	23,640	9,033	10,081	19,114	17
TOTAL DIRECTION . £	70,804	...	70,804	49,020	...	49,020	19,119	19,133	38,252	18
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	107,053	...	107,053	55,375	...	55,375	45,028	37,594	82,622	19
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	46,958	...	46,958	27,464	...	27,464	5,955	6,799	12,754	20
Lower Subordinates	19,556	...	19,556	8,005	...	8,005	4,403	7,750	12,153	21
Petty Establishment	10,762	...	10,762	4,390	...	4,390	1,888	7,099	8,987	22
Office ditto, including Accountants	36,408	...	36,408	16,487	...	16,487	12,206	11,541	23,747	23
Medical ditto	321	...	321	1,616	...	1,616	...	1,005	1,005	24
Presidency and local allowances	13,063	...	13,063	639	...	639	...	...	...	25
Travelling allowances	35,204	...	35,204	17,174	...	17,174	14,596	11,634	26,230	26
Presidency house-rent	...	...	...	477	...	477	...	...	...	27
Contingencies	9,092	...	9,092	3,324	...	3,324	2,422	3,080	5,502	28
Special charges and allowances	753	...	753	...	...	...	...	...	...	29
TOTAL CONSTRUCTION . £	279,170	...	279,170	134,951	...	134,951	86,408	86,502	173,000	30
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners	10,093	...	10,093	3,317	...	3,317	3,211	1,160	4,371	31
Accountants	10,995	...	10,995	4,030	...	4,030	1,194	1,639	2,833	32
Clerks and office servants	3,036	...	3,036	3,292	...	3,292	1,949	1,933	3,882	33
Travelling allowances	935	...	935	278	...	278	221	127	348	34
Contingencies	987	...	987	253	...	253	395	265	660	35
Local allowances	812	...	812	477	...	477	...	...	...	36
Presidency house-rent	...	...	...	318	...	318		...	...	37
TOTAL ACCOUNTS . £	26,858	...	26,858	11,965	..	11,965	6,970	5,124	12,094	38
COLLECTION OF REVENUE	657	...	657	20,312	...	20,312	...	35,021	35,021	39
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	...	...	...	10,793	...	10,793	...	3,064	3,064	40
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	451	...	451	...	3	3	41
BARRACK DEPARTMENT	13,072	...	13,072	...	...	...	...	...	...	42
THOMASON COLLEGE AND ROORKEE WORK-SHOPS	...	...	...	...	...	...	18,081	...	18,081	43
TOTAL AMOUNT AUDITED . £	390,561	...	390,561	227,492	...	227,492	130,668	148,847	279,515	44
Add—Charges of other departments and of previous year disbursed during the year	6,912	...	6,912	472	80,718	81,190	507	1,199	1,706	45
TOTAL . £	397,473	...	397,473	227,964	80,718	308,682	131,175	150,046	281,221	46
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	30,883	...	30,883	90,889	26	90,915	1,725	...	1,725	47
GRAND TOTAL . £	366,590	...	366,590	137,075	80,692	217,767	129,450	150,046	279,496	48

PUBLIC WORKS DEPARTMENT, for the Year ended 31st March 1886—*continued.*

Railways.)

No. of Items.	PUNJAB.			MADRAS.	BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
1	...	...	...	...	...	...	...	12,342	...	12,342
2	4,432	3,953	8,385	9,728	5,045	3,269	8,314	45,030	11,757	56,787
3	...	...	...	...	500	345	845	500	345	845
4	4,350	2,224	6,574	5,677	2,521	627	3,148	38,167	6,069	44,236
5	923	488	1,411	1,023	215	304	519	6,179	1,633	7,812
6	559	460	1,019	833	252	143	395	5,685	1,061	6,746
7	...	...	...	...	187	...	187	1,757	...	1,757
8	...	...	..	...	77	...	77	350	...	350
9	10,264	7,125	17,389	17,261	8,797	4,688	13,485	110,010	20,865	130,875
10	4,015	7,388	11,403	12,910	8,285	1,837	10,122	65,698	15,684	81,382
11	...	143	143	...	1,110	...	1,110	1,110	143	1,253
12	1,641	3,139	4,780	5,116	1,709	915	2,624	24,937	6,443	31,380
13	374	628	1,002	1,131	335	514	849	5,778	1,743	7,521
14	407	533	940	598	382	224	606	4,605	1,389	5,994
15	...	...	...	...	175	...	175	869	...	869
16	...	...	...	...	63	...	63	509	...	509
17	6,437	11,831	18,268	19,755	12,059	3,490	15,549	103,506	25,402	128,908
18	16,701	18,956	35,657	37,016	20,856	8,178	29,034	213,516	46,267	259,783
19	32,614	39,226	71,840	51,451	37,031	23,264	60,295	328,552	100,084	428,636
20	6,704	7,704	14,408	39,853	30,051	12,162	42,213	156,985	26,665	183,650
21	6,999	7,500	14,499	1,312	5,685	3,668	9,353	45,960	18,918	64,878
22	1,933	7,041	8,974	44,466	1,998	1,628	3,626	65,437	15,768	81,205
23	7,867	12,426	20,293	...	16,788	8,286	25,074	89,756	32,253	122,009
24	89	1,561	1,650	58	40	196	236	2,124	2,762	4,886
25	...	...	...	...	2,100	...	2,100	15,802	...	15,802
26	9,350	11,643	20,993	18,403	13,007	11,079	24,086	107,734	34,356	142,090
27	...	...	...	...	621	...	621	1,098	...	1,098
28	2,096	3,402	5,498	3,455	2,466	2,067	4,533	22,855	8,549	31,404
29	841*	...	841	....	...	...	...	1,594	...	1,594
30	68,493	90,503	158,996	158,998	109,787	62,350	172,137	837,897	239,355	1,077,252
31	3,233	1,774	5,007	3,285	3,382	...	3,382	26,521	2,934	29,455
32	3,040	1,668	4,708	8,799	4,439	...	4,439	45,654	6,425	52,079
33	2,159	1,185	3,344		2,721	...	2,721			
34	285	156	441	230	246	...	246	2,195	283	2,478
35	193	802	995	458	163	...	163	2,449	1,067	3,516
36	...	...	...	...	776	...	776	2,065	...	2,065
37	...	...	...	...	352	...	352	670	...	670
38	8,910	5,585	14,495	12,772	12,079	...	12,079	79,554	10,709	90,263
39	...	24,435	24,435	...	...	2,495	2,495	20,969	61,951	82,920
40	...	103	103	12,724	...	385	385	23,517	3,552	27,069
41	...	862	862	4,962	...	...	...	5,413	865	6,278
42	...	...	...	...	...	...	...	13,072	...	13,072
43	...	...	...	...	...	...	...	18,081	...	18,081
44	94,104	140,444	234,548	226,472	142,722	73,408	216,130	1,212,019	362,699	1,574,718
45	...	1,871	1,871	1,835	3,544	5,749	9,293	13,270	89,537	102,807
46	94,104	142,315	236,419	228,307	146,266	79,157	225,423	1,225,289	452,236	1,677,525
47	8,814	15,238	24,052	4,566	7,929	3,661	11,590	144,806	18,925	163,731
48	85,290	127,077	212,367	223,741	138,337	75,496	213,833	1,080,483	433,311	1,513,794

* Includes £619 on account of Boat-bridges and Ferries, and £222 for contributions to Canal Establishment in Ferozepore District.

N.—Exp. not charged to Revenue.

No. 75.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT with the PERCENTAGE it bears to the Year ended (Excluding

PARTICULARS.	Reference to Detailed Account. See page 182.	Inspector General of Military Works.	Simla Imperial Circle.	Central India.	Coorg.	Hydera-bad.	Port Blair.	No. of Items.
		£	£	£	£	£	£	
WORKS AND REPAIRS.								
FAMINE RELIEF AND INSURANCE. Original Works	101	...	...	...	...	...	...	1
FAMINE RELIEF AND INSURANCE. Repairs	101	...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital. Original Works	127	...	...	...	...	...	...	3
Minor Works and Navigation, Capital. Repairs	127	...	...	...	...	...	...	4
Ditto Revenue. Original Works	127	..	...	...	...	...	...	5
Ditto Revenue. Repairs	127	...	...	...	...	...	...	6
Minor Irrigation and Agricultural. Original Works	128 & 129	...	...	...	...	...	...	7
Minor Irrigation and Agricultural. Repairs	128 & 129	...	...	...	...	...	...	8
BUILDINGS AND ROADS.								
Imperial. Original Works	141	226,924	29,048	28,226	6,794	5,437	1,356	9
Imperial. Repairs	141	159,206	3,461	29,640	3,659	6,595	1,636	10
Provincial. Original Works	142	...	...	...	...	...	...	11
Provincial. Repairs	142	...	...	...	...	...	...	12
Local, Incorporated. Original Works	143	...	...	...	881	...	...	13
Local, Incorporated. Repairs	143	...	...	....	1,376	...	...	14
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses. Original Works	117	...	...	...	...	...	...	15
Major Works—Working Expenses. Repairs	117	...	...	...	...	...	...	16
Capital Outlay on Irrigation Works. Original Works	179 to 181	...	...	...	...	...	...	17
Capital Outlay on Irrigation Works. Repairs	179 to 181	..	...	...	..	...	...	18
GRAND TOTAL WORKS AND REPAIRS. £		386,130	32,509	57,866	12,710	12,032	2,992	19
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE. Establishment	101	...	...	...	...	...	...	20
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital. Establishment	127	...	...	...	...	...	...	21
Minor Works and Navigation, Revenue. Ditto	127	...	...	...	...	...	...	22
Minor, Irrigation and Agricultural. Ditto	128 & 129	...	...	...	...	...	...	23
BUILDINGS AND ROADS.								
Imperial. Establishment	141	153,630	11,135	22,123	3,153	5,117	1,250	24
Provincial. Ditto	142		...	...	...	...	...	25
Local, Incorporated. Ditto	143	...	...	...	564	...	...	26
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses. Establishment	117	...	...	..	...	...	...	27
Capital Outlay on Irrigation Works. Ditto	179 & 181	...	...	...	...	...	...	28
GRAND TOTAL ESTABLISHMENT. £		153,630	11,135	22,123	3,717	5,117	1,250	29
Deduct—Charges for Civil Engineering College and Roorkee Workshops		...	...	...	...	..	...	30
NET TOTAL ESTABLISHMENT. £		153,630	11,135	22,123	3,717	5,117	1,250	31
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS.		39·77	34·25	38·23	29·25	42·53	41·78	32

the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS, for 31st March 1886.

Railways.)

GENERAL.												
No. of Items.	Rajputana.	Biluchistan Agency.	TOTAL.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
1	...	..	...	...	...	...	6,670	42,608	7,835	30,317	64,837	152,267
2	...	...	...	...	...	...	...	...	...	...	...	...
3	...	...	...	...	...	...	33,681	567	1,661	29,138	13,977	79,024
4	...	...	...	...	...	...	...	...	...	...	...	...
5	9	...	9	...	...	...	3,228	7,028	3,099	1,320	13,648	28,332
6	1,624	...	1,624	...	...	...	10,911	3,058	19,024	31,158	76,622	142,397
7	330	633	963	...	17,810	...	15,069	82	3,599	40,074	1,835	79,432
8	...	...	...	...	11,695	...	69,155	1,139	82	116,886	4,802	203,759
9	5,993	23,445	327,223	11,977	29,440	11,294	82,825	17,087	47,847	23,300	88,937	639,930
10	11,294	6,577	222,068	4,310	10,421	4,309	15,036	4,953	11,347	17,935	52,981	343,360
11	...	...	...	49,729	36,473	7,063	34,956	94,789	67,661	96,444	120,131	507,246
12	...	...	...	45,483	46,644	10,266	108,435	115,110	111,992	21,623	129,560	589,113
13	638	...	1,519	1,274	18,809	41,565	617	66,790	32,652	—105	44,047	207,168
14	1,357	...	2,733	144	3,053	27,966	5	113,942	42,790	2,054	51,483	244,170
15	...	...	...	...	...	...	8	15,830	12,502	10,878	—292	38,926
16	...	...	...	...	...	...	66,488	79,551	53,654	51,207	19,857	270,757
17	...	...	...	...	...	...	49,082	76,114	178,428	121,339	36,398	461,361
18	...	...	...	...	...	...	...	...	...	...	...	...
19	21,245	30,655	556,139	112,917	174,345	102,463	496,166	638,648	594,173	593,568	718,823	3,987,242
20	...	...	...	...	...	...	1,530	12,235	4,745	2,260	13,732	34,502
21	...	...	...	...	...	...	7,723	112	7	15,078	4,956	27,876
22	822	...	822	...	...	...	7,766	9,261	24,933	8,024	37,547	88,353
23	1,084	1,933	3,017	...	5,604	...	14,593	268	2,119	59,498	2,308	87,407
24	13,389	16,046	225,843	3,437	7,213	3,529	8,909	4,993	10,022	9,465	32,420	305,831
25	...	...	...	31,106	46,169	31,805	128,040	72,196	67,585	65,832	94,176	536,909
26	172	...	736	127	3,230	3,952	127	52,261	7,683	1,867	11,741	81,724
27	...	...	...	...	...	...	39,671	114,869	56,551	37,636	8,756	257,483
28	...	...	...	...	...	...	9,408	13,301	38,721	24,081	8,197	93,708
29	15,467	17,979	230,418	34,670	62,216	39,286	217,767	279,496	212,366	223,741	213,833	1,513,793
30	...	...	...	...	...	...	...	18,081	...	...	...	18,081
31	15,467	17,979	230,418	34,670	62,216	39,286	217,767	261,415	212,366	223,741	213,833	1,495,712
32	72·81	58·65	41·43	30·70	35·68	38·34	43·49	40·93	35·74	37·69	29·75	37·51

N.—Exp. not charged to Revenue.

No. 76.—DETAILED ACCOUNT of EXPENDITURE on TOOLS

(Excluding

PARTICULARS.	INDIA, GENERAL.						CENTRAL PROVINCES.	BURMA.			No. of Items.
	Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Rajputana. Buildings and Roads.	Baluchistan Agency.	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	
NEW SUPPLIES.	£	£	£	£	£	£	£	£	£	£	
Surveying and mathematical instruments	504	129	6	16	14	1,351	360	129	...	129	1
Machinery, including navigation plant	485	1,588	122	...	...	...	121	—606	...	—606	2
Tools	3,624	454	118	77	97	2,702	792	422	...	422	3
Plant	16	...	...	...	...	...	759	...	...	...	4
Office furniture	135	181	26	...	1	190	31	29	...	29	5
Camp equipage	132	...	...	...	3	914	131	...	...	...	6
Live-stock	75	14	161	...	3	...	...	...	...	...	7
Rolling-stock for railways or canals	2	...	...	...	...	...	...	...	...	...	8
Miscellaneous	138	...	...	...	308	76	...	...	25,605	25,605	9
TOTAL NEW SUPPLIES . £	5,111	2,366	433	93	426	5,233	2,194	—26	25,605	25,579	10
Repairs and carriage from place to place	1,958	367	143	42	89	208	157	225	90	315	11
TOTAL . £	7,069	2,733	576	135	515	5,441	2,351	199	25,695	25,894	12
Add or deduct—Charges by other Departments	—314	...	...	...	...	310	—9	...	...	...	13
Deduct—Contributions	...	620	...	...	50	...	...	161	...	161	14
GRAND TOTAL . £	6,755*	2,113	576	135	465	5,751	2,342	38	25,695	25,733	15
DISTRIBUTION OF THE FOREGOING:											
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION:											
(*Imperial, Provincial, and Local.*)											
Minor Works and Navigation, Capital	...	...	...	...	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	182	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	3	76	...	...	25,695	25,695	19
BUILDINGS AND ROADS:											
Imperial	6,755	2,113	542	135	254	5,675	224	598	...	598	20
Provincial	...	...	...	...	...	...	2,099	—829	...	—829	21
Local, Incorporated	...	...	34	...	26	...	19	269	...	269	22
IRRIGATION:											
(*Imperial, Provincial, and Local.*)											
Major Works, Working Expenses	...	...	...	...	..	...	...	...	...	...	23
Capital Outlay on Irrigation Works	...	...	...	...	...	...	...	...	...	...	24
GRAND TOTAL . £	6,755	2,113	576	135	465	5,751	2,342	38	25,695	25,733	25

* Includes Simla Imperial Circle.

† Excluding Contribution Outlay

and PLANT, of the Public Works Department, for the Year ended 31st March 1886.

Railways.)

No. of Items.	ASSAM.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.	BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	205	343	...	343	370	...	370	73	...	73	624	1,246	305	1,551	5,370	305	5,675
2	228	145	3,464	3,609	...	214	214	113	534	647	4,100	...	...	...	6,296	4,212	10,508
3	684	731	...	731	1,702	...	1,702	625	...	625	17,296	3,474	647	4,121	32,798	647	33,445
4	...	...	...	...	3,223	...	3,223	...	...	...	127	849	611	1,460	4,974	611	5,585
5	61	66	...	66	350	...	350	102	...	102	9	179	522	701	1,360	522	1,882
6	...	...	...	...	525	...	525	328	...	328	87	81	29	110	2,201	29	2,230
7	45	...	...	...	4	...	4	...	...	...	41	9	1	10	352	1	353
8	...	...	...	...	...	*—714*	*—714*	...	*—5,259*	*—5,259*	62	...	...	...	64	*—5,973*	*—5,909*
9	...	...	4,067	4,067	*—9*	4,222	4,213	...	*—1,868*	*—1,868*	9,289	...	...	...	9,802	32,026	41,828
10	1,223	1,285	7,531	8,816	6,165	3,722	9,887	1,241	*—6,593*	*—5,352*	31,635	5,838	2,115	7,953	63,217	32,380	95,597
11	276	1,669	10,857	12,526	757	3,585	4,342	495	1,602	2,097	12,753	1,942	607	2,549	21,081	16,741	37,822
12	1,499	2,954	18,388	21,342	6,922	7,307	14,229	1,736	*—4,991*	*—3,255*	44,388	7,780	2,722	10,502	84,298	49,121	1,33,419
13	*—167*	613	...	613	*—3*	...	*—3*	53	...	53	*—1,319*	*—45*	...	*—45*	*—881*	...	*—881*
14	...	...	...	...	10	...	10	...	*—2,090*	*—2,090*	8	...	91	91	849	*—1,999*	*—1,150*
15	1,332	3,567	18,388	21,955	6,909	7,307	14,216	1,789	*—2,901*	*—1,112*	43,061	7,735	2,631	10,366	82,568	51,120	133,688
16	...	...	...	...	...	*—294*	*—294*	...	93	93	1,401	...	1,053	1,053	1,401	852	2,253
17	...	...	1,422	1,422	...	*—250*	*—250*	...	...	...	1,165	...	28	28	1,165	1,200	2,365
18	...	...	2,033	2,033	...	279	279	...	157	157	5	...	1,057	1,057	187	3,526	3,713
19	...	...	718	718	...	...	...	...	4	4	1,812	...	189	189	1,891	26,606	28,497
20	230	571	...	571	322	...	322	255	...	255	410	2,066	...	2,066	20,150	...	20,150
21	1,091	2,988	...	2,988	4,645	...	4,645	1,356	...	1,356	20,498	3,790	...	3,790	35,638	...	35,638
22	11	8	...	8	1,942	...	1,942	178	...	178	*—15*	1,879	...	1,879	4,351	...	4,351
23	...	...	8,109	8,109	...	1,249	1,249	...	789	789	12,795	...	214	214	12,795	10,361	23,156
24	...	...	6,106	6,106	...	6,323	6,323	...	*—3,944*	*—3,944*	4,990	...	90	90†	4,990	8,575	13,565
25	1,332	3,567	18,388	21,955	6,909	7,307	14,216	1,789	*—2,901*	*—1,112*	43,061	7,735	2,631	10,366	82,568	51,120	133,688

amounting to £30.

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Sections O to V.—Debt, Deposits and Advances.

Receipts £116,004,234. Disbursements £110,566,946.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
				£	£	£
O. Permanent Debt	77	Statement of Permanent Debt . .	192	4,588,364	532,833	+4,055,531(a)
P. Unfunded Debt.	78	Temporary Loans	194	1,000,000	1,000,000	
„	79	Special Loans	194	...	16,953	
„	80	Treasury Notes	195	136,229	2,970,141	—3,283,959
„	81	Deposits of Service Funds . .	195	626,701	1,453,909	
„	82	Savings Bank Deposits . . .	196	3,792,745	3,398,631	
Q. Deposits and Advances.		Provincial Balances, see Account No. 69	172	731,242	207,360	
„		Commission for Reduction of Debt, see Account No. 49A.	102	683,498	150	
„	83	Excluded Local Funds . . .	197	829,812	790,247	
„	84	Political and Railway Funds . .	197	56,997	145,093	
„	85	Departmental and Judicial Deposits .	198	16,119,439	16,052,409	+3,392,767
„	For these Accounts *vide* Appendix A.	Advances	222	12,253,758	11,752,112	
„		Suspense Account	225	136,031	73,140	
„		Exchange on Remittance Account ...	226	1,585,806	...	
„		Miscellaneous	227	290,873	274,178	
R. Loans to Municipalities, Native States, &c.	86	Advances, Repayments and Balances	204	307,413	204,693	+102,720
S. Capital Account of Indian Railway Companies.	87	Receipts and Withdrawals . .	212	9,213,854	5,062,930	+4,150,924
T. Remittances .		Inland Money Orders . . .	230	9,312,382	9,298,395	
„	For these Accounts *vide* Appendix A.	Other Local Remittances . . .	230	59,591	...	
„		Other Departmental Accounts . .	228	1,082,012	1,072,706	
„		Remittances between Civil Treasuries and Departments	228	25,195,851	25,231,683	+410,512
	88	Remittance Account between England and India	214	2,919,034	2,555,574	
U. Secretary of State's Bills.	89	Bills drawn and discharged . .	216	10,292,692	10,992,746	
V. Cash Balance .	90	Distribution Statement . . .	217	14,789,910	17,481,063	
		TOTAL .		116,004,234	110,566,946	

(a) Net figure carried to Account No. 1 is 3,584,979*l*. The difference of 470,552*l*. represents amount of Debt incurred in excess of money raised less Loans discharged by debit to the account of the Commission for the Reduction of Debt and by means of the East Indian and Eastern Bengal Railway and Discount Sinking Funds, *vide* note *m* on page 193.

No. 77.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1886, and the Amount of the PERMANENT DEBT at the Commencement and Close of the Year.

	Amount, 1st April 1885.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1886.
IN INDIA.	£	£	£	£	£	£	£
IMPERIAL LOANS BEARING INTEREST.							
4½ per Cent. Transfer Loan of 1870	1,827,540	...	...	1,827,540	40,000	...	1,787,540
4½ „ Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
4½ „ Transfer Loan of 1878	1,624,350	...	...	1,624,350	...	109,580	1,514,770
Transfer Loan of 1879, 4½ per Cent. portion	18,856,243	...	110,360	18,966,603	...	1,050	18,965,553
„ 7s. sterling per Cent. portion	23,280	...	...	23,280	...	380	22,900
4 per Cent. Loan of 1832-33	872,970	...	...	872,970	3,174	19,460	850,336
4 „ „ 1835-36	(a) 2,389,000	...	...	2,389,000	...	65,140	2,323,860
4 „ „ 1842-43	(b)23,447,990	...	206,010	23,654,000	50,150	205,000	23,398,850
4 „ „ 1854-55	(c) 4,931,950	...	...	4,931,950	199,530	150,750	4,581,670
4 „ Transfer Loan, 1st May 1865	(d)25,590,289	12	624,515	26,214,816	131,180	46,250	26,037,386
Reduced 4 per Cent. Loan of 1879	9,310,360	...	...	9,310,360	...	340,400	8,969,960
4 per Cent. Promissory Notes for Mysore Family	89,135	...	...	89,135	...	1,850	87,285
4 „ Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
4 „ East Indian Railway Commuted Stock	10,050	...	...	10,050	...	75	9,975
3½ „ Loan of 1853-54	54,090	...	...	54,090	...	750	53,340
TOTAL IMPERIAL DEBT in INDIA bearing Interest . £	91,527,247	12	940,885	92,468,144	424,034	940,685	91,103,425
IMPERIAL LOANS NOT BEARING INTEREST.							
5⅓ per Cent. Loan of 1859-60	6,690	...	...	6,690	50	200	6,440
5 „ „ 1856-57	7,310	...	...	7,310	100	...	7,210
5 „ „ 1825-26	(e) 6,230	...	...	6,230	64	...	6,166
5 „ „ 1841-42	(f) 2,290	...	...	2,290	...	...	2,290
5 „ „ 1854-55 for Public Works	4,570	...	...	4,570	...	...	4,570
Treasury Bills at 2⅛ pie per Cent. per diem	630	...	...	630	...	...	630
Reduced 4 per Cent. Loan of 4th July 1881	600	...	...	600	150	...	450
4 per Cent. Loan of 1824-25	22,304	...	...	22,304	...	...	22,304
4 „ „ 1828-29	725	...	...	725	...	...	725
4 „ Transfer Loan of 22nd April 1854	(g)1,226,778	...	...	1,226,778	10,225	...	1,216,553
TOTAL IMPERIAL DEBT in INDIA not bearing Interest . £	1,278,127	...	...	1,278,127	10,589	200	1,267,338
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4½ per Cent. Nagpore-Raipore Railway Debenture Loan	43,235	...	...	43,235	...	...	43,235
4 „ Ghazipur-Dildarnagar Railway „ ...	50,080	...	...	50,080	...	...	50,080
4 „ Muttra-Hathras Light „ „ ...	32,410	...	...	32,410	...	28,420	3,990
4 „ Cawnpore-Farukhabad „ „ ...	53,620	...	...	53,620	...	39,290	14,330
4 „ Cawnpore and Achneyra „ „ ...	...	...	67,710	67,710	...	...	67,710
TOTAL PROVINCIAL DEBT in INDIA . £	179,345	...	67,710	247,055	...	67,710	179,345

	1st April 1885.			31st March 1886.			
	£	£	£	£	£	£	£
Debt bearing Interest:							
In India	91,905,857	1,278,127		91,436,644	1,267,338		
In England	69,228,092	42,996		73,769,825	36,796		
			161,133,949			165,206,469	
Debt not bearing Interest:							
In India		1,321,123			1,304,134		
In England		162,455,072			166,510,603		
			163,776,195			167,814,737	
			324,910,144			333,021,206	

							2,421
							22,280
							1,542
							23,686
							29,883
							27,736
							20,717
							25,609
GOVERNMENT STOCK NOTES BEARING INTEREST.							
4 per cent. Stock Notes issued in 1882-83 and accounted for as follows:—							
In India		2,192	305	...	2,497	76	...
Central Provinces		22,340	190	...	22,530	250	...
Assam		1,686	79	...	1,765	223	...
Bengal		24,162	444	...	24,606	920	...
North-Western Provinces and Oudh		69,607	312	...	69,919	40,036	...
Punjab		32,638	147	...	32,785	5,049	...
Madras		20,974	250	...	21,224	507	...
Bombay		25,666	580	...	26,246	637	...
TOTAL GOVERNMENT STOCK NOTES	£	199,265	2,307	...	201,572	47,698	...
TOTAL DEBT IN INDIA	£	93,183,984	2,319	1,008,595	94,194,898	482,321	1,008,595
							153,874
							92,703,982
IN ENGLAND.							
BEARING INTEREST.							
India 4 per cent. Stock		53,388,102	...	...	53,388,102	(i)41,694 (k)2,618	...
" 3½ " Stock		5,397,426	(l)1,086,045	...	6,483,471	...	...
" 3 " Stock		3,248,548	3,500,000	...	6,748,548	...	...
India 3½ per cent. Debentures		5,000,000	...	...	5,000,000	...	...
East Indian Railway Debenture Stock		1,435,650	...	...	1,435,650	...	...
Eastern Bengal Railway Debenture Stock		348,666	...	...	348,666	...	...
Eastern Bengal Railway Debentures		409,700	...	...	409,700	...	...
TOTAL DEBT in ENGLAND bearing Interest	£	69,228,092	4,586,045	...	73,814,137	44,812	...
							53,343,790
							6,483,471
							6,748,548
							5,000,000
							1,435,650
							348,666
							409,700
							73,769,825
NOT BEARING INTEREST:							
East India Bonds		20,917	...	...	20,917	...	...
India 5 per cent. Stock		19,779	...	...	19,779	5,000	...
India 4 per cent. Debentures		1,000	...	...	1,000	1,000	...
East Indian Railway Debentures		1,100	...	...	1,100	...	...
Eastern Bengal Railway Debentures		200	...	...	200	200	...
TOTAL DEBT in ENGLAND not bearing Interest	£	42,996	...	...	42,996	6,200	...
							20,917
							14,779
							1,000
							1,100
							200
							36,796
TOTAL DEBT in ENGLAND	£	69,271,088	4,586,045	...	73,857,133	50,512	...
							73,806,621
TOTAL DEBT	£	162,455,072	4,588,364	1,008,595	168,052,031	(m)532,833	1,008,595
							166,510,603
CLASSIFICATION OF THE DEBT.							
Permanent Debt, exclusive of that for Railways and Irrigation		78,391,209	2,319	1,008,595	79,402,123	532,833	(n)4,203,288
For Railways		60,203,146	3,886,045	3,133,883	67,223,074	...	...
For Irrigation		23,860,717	700,000	60,810	24,621,527	...	...
							74,666,002
							67,223,074
							24,621,527
TOTAL	£	162,455,072	4,588,364	4,203,288	171,246,724	532,833	4,203,288
							166,510,603

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict., Ch. 26, and Section 2 (a) of Acts 44 and 45 Vict., Ch. 53, and the application thereof.

India Debt created and issued under Acts 42 and 43 Vict., Ch. 43, 44, and 45 Vict. Ch. 53, and 48 and 49 Vict., Ch. 25, in redemption of liabilities charged on the Revenues of India:

		INDIA DEBT ISSUED IN REDEMPTION OF					TOTAL.
		£328,342 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£63,642 Eastern Bengal Railway 4 per cent. Debenture Stock.		
India 4 per cent. Stock	£	5,115,939	...	...	...		5,115,939
India 4 per cent. Rupee Debt, ₹106,750 at 2s. the rupee		10,675	...	...	...		10,675
India 3½ per cent. Stock		2,232,243	48,168	541,954	67,006		2,888,471
India 3 per cent. Stock		215,243	32,597	...	708		248,548
		7,574,100	80,765	541,954	67,714		8,263,633
India Debt purchased and cancelled to 31st March 1885:							
India 4 per cent. Stock		145,767	157	...	363		146,287
(i) India Debt purchased and cancelled during the year ended 31st March 1886:							
India 4 per cent. Stock purchased with £35,663, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock created for the redemption thereof		35,097	231	...	137	16	41,694
India 4 per cent. Stock purchased with £6,268, a year's Interest on the amounts standing to the credit of the Funds.		6,205	8	...	...	...	187,981
		187,069	396	...	516		
		7,387,931	80,369	541,954	67,198		8,075,652

INDIA DEBT PURCHASED AND CANCELLED £

Balance of India Debt issued as above, outstanding on 31st March 1886.	India 4 per cent. Stock	£4,927,958	£7,387,931
	India 4 per cent. Rupee Debt	10,675	
	India 3½ per cent. Stock	2,888,471	
	India 3 per cent. Stock	248,548	

(a) & (d) Exceeds last year's closing balances by £50 and £70 respectively, owing to claims to notes having been established after they had been cancelled and credited to Government.

(b), (c), (e), & (f) Exceeds the closing balances of last year by £20, 70, 64 and 50 respectively, owing to corrections since made on a comparison and examination of the book balance with the balance in the Loan Registers kept in the Public Debt Office, Calcutta.

(g) Shown under Loans not bearing interest as it was under discharge in 1885-86.

(h) Differs from balance previously reported in the half-yearly Debt Statement for 31st March 1886, owing to adjustments since made.

(k) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £2,721 towards the redemption of debt incurred in excess of money raised.

(l) Amount of Stock created under Acts 44 and 45 Vict., Ch. 53, and 48 and 49 Vict., Ch. 25, ec. 25:

In redemption of £22,474 of the East Indian Railway Annuity	£544,991
In redemption of £22,312 of the Eastern Bengal Railway Annuity	541,054
	£1,086,045

(m) This amount is shown in the General Account, page 21, as follows:—

	India.	England.	TOTAL.
	£	£	£
Under Permanent Debt Discharged.	482,171	6,200	488,371
Under Commission for Reduction of Debt, *vide* Note on page 21 and Acct. No. 49A, page 102	150	...	150
On account of East Indian Railway Sinking Fund, the cost of purchase of which is included in 1,324,031*l.* under "Railway Revenue Account" (*see* also Sinking Fund Account on this page).	...	41,541	41,541
On account of Eastern Bengal Railway Sinking Fund	...	153	153
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £2,721, is charged to Interest on Debt.	...	2,618	2,618
	482,321	50,512	532,833

(n) Includes £3,133,883 and 60,810 transferred to Debt for Railways and Irrigation.

No. 78.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCES, for the Year ended 31st March 1886.

	Balance, 1st April 1885.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1886.
	£	£	£	£	£
IN ENGLAND:					
Temporary Loans on Security of East India Bonds .	...	1,000,000	1,000,000	1,000,000	...
TOTAL TEMPORARY DEBT . £	...	1,000,000	1,000,000	1,000,000	...

No. 79.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1886.

	Balance, 1st April 1885.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1886.
	£	£	£	£	£
INDIA:					
Endowments by the late King of Oudh, First Loan (6 per Cent.)	360,567	...	360,567	2,840	357,727
Endowments by the late King of Oudh, Third and Fifth Loans (5 per Cent.)	1,014,113	...	1,014,113	14,113	1,000,000
Endowments by the late King of Oudh, Sixth Loan (4 per Cent.)	170,000	...	170,000	...	170,000
Endowments by the late King of Oudh, Charity Fund (4 per Cent.)	30,000	...	30,000	...	30,000
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per Cent.)	4,800	...	4,800	...	4,800
Promissory Notes issued to the Prize Agents for the Captors of Java	34,348	...	34,348	...	34,348
Appropriation for the Maintenance of Madho Rao (4 per Cent.)	66,800	...	66,800	...	66,800
8 per Cent. perpetual Loan (Madras) . . .	15,400	...	15,400	...	15,400
6 per Cent. perpetual Loan (Madras) . . .	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultrie Endowment (Madras), (6 per Cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultrie, bearing Interest (6 per Cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	...	1,000	...	1,000
Charitable Endowment	4,000	...	4,000	...	4,000
TOTAL . £	1,719,943	...	1,719,943	16,953	1,702,990
NORTH-WESTERN PROVINCES AND OUDH:					
Charitable Endowments of Native Chiefs . .	20,000	...	20,000	...	20,000
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree and Sanawar	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per Cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,689	...	91,689	...	91,689
GRAND TOTAL . £	1,833,022	...	1,833,022	16,953	1,816,069

No. 80.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1886.

	Balance, 1st April 1885.	Issues in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
INDIA:	£	£	£	£	£
Treasury Notes at 3¾ per Cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes at 4 per Cent. on account of Service Funds	(a)1,208,022	4,379	1,212,401	1,212,401	...
Treasury Notes on account of the Bhonsla Family Temples	34,520	...	34,520	...	34,520
Non-transferable Treasury Notes at 4 per Cent.	8,512	1,850	10,362	1,350	9,012
TOTAL £	1,251,304	6,229	1,257,533	1,213,751	43,782
MADRAS:					
Treasury Notes on account of Service Funds at 4 per Cent.	1,617,640	130,000	1,747,640	1,747,640	...
BOMBAY:					
Treasury Notes at 5 per Cent. of the Bombay Island Police Fund	8,750	...	8,750	8,750	...
GRAND TOTAL £	2,877,694	136,229	3,013,923	2,970,141	43,782

(a) Differs from the closing Balance in last year's account by 1*l.* for corrections since made.

No. 81.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1886.

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Repayments in 1885-86.	Balance, 31st March 1886.
INDIA:	£	£	£	£	£
Civil Fund	56,795	74,279	131,074	131,074	...
Civil Fund under Rules of 1st January 1850	689,202	21,260	710,462	710,462	...
Uncovenanted Service Family Pension Fund	(a)891,024	110,987	1,002,011	68,085	933,926
Miscellaneous Service Funds	222	10	232	3	229
TOTAL £	1,637,243	206,536	1,843,779	909,624	934,155
MADRAS:					
Civil Fund	84,697	398,043	482,740	482,740	...
Apothecaries' Fund	8,200	3,756	11,956	3,171	8,785
TOTAL £	92,897	401,799	494,696	485,911	8,785
BOMBAY:					
Uncovenanted Service Family Pension Fund	82,188	13,393	95,581	521	95,060
Bombay City Police Superannuation Fund	22,168	4,973	27,141	27,141	...
TOTAL £	104,356	18,366	122,722	27,662	95,060
TOTAL IN INDIA £	1,834,496	626,701	2,461,197	1,423,197	1,038,000
ENGLAND:					
India Office Provident Fund	30,712	...	30,712	30,712	...
GRAND TOTAL £	1,865,208	626,701	2,491,909	1,453,909	1,038,000

(a) Includes 21*l.* and 126*l.* shown as closing balances of the "Uncovenanted Service Provident Branch Insurance Fund" and "Uncovenanted Service Deferred Annuity," respectively, in last year's account.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1886.

BANK ACCOUNTS.	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Repayments in 1885-86.	Balance, 31st March 1886.
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:	£	£	£	£	£
Calcutta	287,573	157,333	444,906	164,683	280,223
Madras	275,447	102,166	377,613	115,848	261,765
Bombay	(a) 1,742,847	499,389	2,242,236	601,266	1,640,970
TOTAL . £	(a) 2,305,867	758,888	3,064,755	881,797	2,182,958
DISTRICT SAVINGS BANKS:					
Government of India	61,419	26,635	88,054	48,885	39,169
Central Provinces	58,321	22,042	80,363	52,412	27,951
Burma	22,604	12,269	34,873	27,535	7,338
Assam	40,679	14,773	55,452	44,084	11,368
Bengal	271,891	90,490	362,381	252,831	109,550
North-Western Provinces and Oudh	187,530	71,101	258,631	207,143	51,488
Punjab	110,686	44,024	154,710	106,346	48,364
TOTAL . £	753,130	281,334	1,034,464	739,236	295,228
POST OFFICE SAVINGS BANKS:					
India	78,601	165,521	244,122	105,197	138,925
Central Provinces	(a) 58,892	116,948	175,840	67,507	108,333
Burma	22,970	61,483	84,453	35,015	49,438
Assam	30,488	72,551	103,039	41,076	61,963
Bengal	378,901	666,684	1,045,585	429,592	615,993
North-Western Provinces and Oudh	(a) 189,055	416,725	605,780	232,350	373,430
Punjab	144,743	290,761	435,504	177,920	257,584
Madras	134,638	234,037	368,675	176,401	192,274
Bombay	304,130	473,914	778,044	322,027	456,017
TOTAL . £	1,342,418	2,498,624	3,841,042	1,587,085	2,253,957
STATE RAILWAY PROVIDENT INSTITUTIONS:					
Government of India	(a) 47,310	25,321	72,631	13,932	58,699
Central Provinces	(a) 5,124	4,776	9,900	4,076	5,824
Burma	(a) 8,236	4,923	13,159	5,802	7,357
Assam	8	90	98	10	88
Bengal	24,307	17,133	41,440	6,392	35,048
North-Western Provinces and Oudh	(a) 2,079	2,716	4,795	671	4,124
Punjab	(a) 44,796	38,653	83,449	13,351	70,098
TOTAL . £	(a) 131,860	93,612	225,472	44,234	181,238
CIVIL ENGINEERS' PROVIDENT FUND:					
Government of India	7,227	22,086	29,313	307	29,006
North-Western Provinces	...	107	107	...	107
TOTAL . £	7,227	22,193	29,420	307	29,113
REGIMENTAL SAVINGS BANKS:					
Bengal Army	88,617	67,953	156,570	74,025	82,545
Madras Army	27,943	21,498	49,441	21,151	28,290
Bombay Army	30,020	28,163	58,183	30,329	27,854
TOTAL . £	146,580	117,614	264,194	125,505	138,689
TOTAL BANK ACCOUNTS . £	4,687,082	3,772,265	8,459,347	3,378,164	5,081,183
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
Government of India	3,303	9,387	12,690	10,488	2,202
HINDU FAMILY ANNUITY FUND:					
Government of India	2,930	3,860	6,790	3,643	3,147
UNCOVENANTED SERVICE FUND. LIFE ASSURANCE BRANCH:					
Bombay	1,495	667	2,162	16	2,146
LOCAL FUND PENSION FUND:					
Bombay	3,045	5,553	8,598	4,456	4,142
BENGAL CHRISTIAN FAMILY PENSION FUND:					
Government of India	419	1,013	1,432	1,117	315
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	(a) 121	...	121	8	113
Bombay	(a) 23,138	...	23,138	739	22,399
TOTAL SPECIAL ACCOUNTS . £	34,451	20,480	54,931	20,467	34,464
GRAND TOTAL . £	4,721,533	3,792,745	8,514,278	3,398,631	5,115,647

(a) Differs from the closing Balance in last year's account by 1*l.* for corrections since made.

No. 83.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1886.

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
	£	£	£	£	£
India, General	13,445	69,807	83,252	68,690	14,562
Central Provinces	3,181	8,253	11,434	7,727	3,707
Burma	18,351	73,396	91,747	76,073	15,674
Assam	975	2,359	3,334	2,694	640
Bengal	20,379	60,483	80,862	53,653	27,209
North-Western Provinces and Oudh	21,190	87,706	108,896	80,510	28,386
Punjab	17,776	55,248	73,024	54,988	18,036
Madras	(a) 122,928	92,483	215,411	69,804	145,607
Bombay	(a) 98,292	380,077	478,369	376,108	102,261
TOTAL £	316,517	829,812	1,146,329	790,247	356,082

(a) Differs from the closing Balance in last year's account by 1*l.* for corrections since made.

No. 84.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL and RAILWAY FUNDS, for the Year ended 31st March 1886.

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
	£	£	£	£	£
POLITICAL FUNDS:					
Bahoo Begum's Stipend Fund	121,332	5,481	126,813	18,748	108,065
RAILWAY FUNDS:					
Bombay, Baroda, and Central India Railway.					
Educational Fund	680	500	1,180	883	297
Fire Insurance Fund	713	1,627	2,340	1,524	816
Guarantee and Contractors' Security Fund	272	3,814	4,086	2,456	1,630
Provident Fund	897	10,143	11,040	7,818	3,222
Sundry Deposit Fund (Ticket and Indenture Fees)	490	3,063	3,553	358	3,195
Great Indian Peninsula Railway—					
Extraordinary Casualty Fund	52,149	2,930	55,079	792	54,287
Fire Insurance Fund	2,771	1,452	4,223	1,188	3,035
Guarantee and Contractors' Security Fund	6,596	12,660	19,256	16,767	2,489
Madras Railway—					
Guarantee and Contractors' Security Fund	17,653	4,383	22,036	2,254	19,782
Oudh and Rohilkhand Railway—					
Fine Fund	4,405	903	5,308	1,850	3,458
Guarantee Fund and Deposits	17,539	3,140	20,679	2,341	18,338
Sind, Punjab, and Delhi Railway.—					
Fine and Guarantee Fund	71,165	6,516	77,681	77,681	...
Fire Insurance Fund	10,048	385	10,433	10,433	...
	185,378	51,516	236,894	126,345	110,549
TOTAL £	306,710	56,997	363,707	145,093	218,614

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1886.

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
	£	£	£	£	£
INDIA, GENERAL.					
Civil Deposits:					
Revenue Deposits	12,061	28,926	40,987	30,299	10,688
Civil Courts' Deposits	927	8,900	9,827	6,469	3,358
Criminal Courts' Deposits	283	1,262	1,545	610	935
Personal Deposits	8,392	342,725	351,117	343,981	7,136
Trust Interest Fund	18	134,226	134,244	134,201	43
Deposits of deceased officers and men of the Native Army	1,284	230	1,514	740	774
General Deposits	2,443	300,270	302,713	300,574	2,139
Municipal Funds	5,883	29,684	35,567	28,929	6,638
Military Orphan Fund Deposits	102,247	...	102,247	32,082	70,165
Other Deposits:					
Telegraph Deposits	149	21,172	21,321	19,027	2,294
Telegraph Trust Interest Account	—12	...	—12	...	—12
Telegraph Fine Fund	4,086	758	4,844	555	4,289
Marine Deposits	(a)679	13,951	14,630	11,419	3,211
Military Deposits	59,201	72,379	131,580	60,563	71,017
Public Works Deposits (Buildings and Roads)	29,026	91,090	120,116	96,052	24,064
Public Works Deposits (Irrigation)	266	208	474	299	175
Public Works Deposits (Railway Capital)	104,497	1,763,971	1,868,468	1,783,599	84,869
Public Works Deposits (Railway Revenue)					
State Railway Fine Fund	—10,462	716	—9,746	897	—10,643
Trust Interest Fund (Military)	932	3,895	4,827	4,230	597
British Postal Orders	349	730	1,079	...	1,079
Departmental Guarantee Fund (Post Office)	260	418	678	7	671
Life Insurance Fund (Post Office)	109	129	238	404	—166
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits, and Advances	—647	...	—647	...	—647
TOTAL £	321,971	2,815,640	3,137,611	2,854,937	282,674
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	13,000	17,980	30,980	19,202	11,778
Civil Courts' Deposits	20,927	110,440	131,367	109,491	21,876
Personal Deposits	48,723	162,757	211,480	153,928	57,552
Trust Interest Fund	45	2,270	2,315	2,196	119
Forest Deposits	42	2	44	1	43
Municipal Funds	35,796	100,134	135,930	99,788	36,142
Other Deposits:					
Postal Deposits	...	15	15	15	....
Trust Interest Account (Post Office)	...	14	14	14	...
Public Works Deposits (Buildings and Roads)	1,032	3,007	4,039	3,201	838
Public Works Deposits (Railway Capital)	1,812	128,771	130,583	128,661	1,922
Public Works Deposits (Railway Revenue)					
State Railway Fine Funds	...	380	380	377	3
Life Insurance Fund (Post Office)	24	40	64	...	64
British Postal Orders (Post Office)	360	435	795	...	795
Departmental Guarantee Fund (Post Office)	(b)—73	430	357	3	354
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits, and Advances	—2,332	8,992	6,660	11,583	—4,923
TOTAL £	119,356	535,667	655,023	528,460	126,563
Carried forward £	441,327	3,351,307	3,792,634	3,383,397	409,237

(a) Differs from last year's figures for corrections of balance since made.
(b) Exceeds the closing balance in last year's account by 1*l.* for corrections since made.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1886—*continued.*

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
	£	£	£	£	£
Brought forward .	441,327	3,351,307	3,792,634	3,383,397	409,237
BURMA.					
Civil Deposits:					
Revenue Deposits	22,167	79,273	101,440	78,903	22,537
Civil Courts' Deposits	8,633	9,467	18,100	9,377	8,723
Personal Deposits	8,526	23,402	31,928	25,285	6,643
Trust Interest Fund	...	8	8	8	...
Municipal Funds	10,478	75,984	86,462	78,573	7,889
Other Deposits:					
Postal Deposits	10	...	10	...	10
Trust Interest Account (Post Office) . . .	...	2	2	2	...
Public Works Deposits (Buildings and Roads) .	12,147	28,864	41,011	27,639	13,372
Public Works Deposits (Irrigation) . . .	1,134	697	1,831	1,177	654
Public Works Deposits (Railway Capital) . .	2,478	7,368	9,846	7,624	2,222
Public Works Deposits (Railway Revenue) . .					
State Railway Fine Fund	21	227	248	243	5
Life Insurance Fund (Post Office)	11	35	46	...	46
British Postal Orders (Post Office) . . .	228	578	806	...	806
Short Receipts, Overland Money Orders (Post Office)	1	...	1	...	1
Excess Receipts, Overland Money Orders (Post Office)	—5	...	—5	...	—5
Departmental Guarantee Fund (Post Office) . .	(a) 129	73	202	1	201
TOTAL . £	65,958	225,978	291,936	228,832	63,104
ASSAM.					
Civil Deposits:					
Revenue Deposits	21,817	25,768	47,585	20,924	26,661
Civil Courts' Deposits	4,030	7,323	11,353	7,585	3,768
Personal Deposits	3,382	45,750	49,132	45,472	3,660
Trust Interest Fund	38	617	655	642	13
Municipal Funds	3,218	12,119	15,337	13,105	2,232
Other Deposits:					
Postal Deposits	...	79	79	70	9
Public Works Deposits (Buildings and Roads) .	772	4,404	5,176	4,202	974
Public Works Deposits (Railway Capital) . .	56	285	341	329	12
Public Works Deposits (Railway Revenue) . .	3	151	154	153	1
State Railway Fine Fund	1	5	6	....	6
Life Insurance Fund (Post Office) . . .	122	249	371	...	371
British Postal Orders (Post Office) . . .	185	278	463	...	463
Departmental Guarantee Fund (Post Office) . .	—106	200	94	...	94
Short Receipts, Overland Money Orders (Post Office)	1	...	1	...	1
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits, and Advances	—53	28	—25	103	—128
TOTAL . £	33,456	97,256	130,722	92,585	38,137
Carried forward . £	540,751	3,674,541	4,215,292	3,704,814	510,478

(a) Falls short of the closing balance in last year's account by 2*l.* for corrections since made.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1886—*continued.*

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
	£	£	£	£	£
Brought forward	540,751	3,674,541	4,215,292	3,704,814	510,478
BENGAL.					
Civil Deposits:					
Revenue Deposits	198,272	315,429	513,701	286,680	227,021
Civil Courts' Deposits	322,287	695,986	1,018,273	695,103	323,170
Criminal Courts' Deposits	11,779	11,703	23,482	12,682	10,800
Personal Deposits	114,312	508,101	622,413	520,552	101,861
Trust Interest Fund	2,687	125,018	127,705	124,453	3,252
General Deposits	9,139	1,451	10,590	1,657	8,933
Marine Deposits	372	270	642	576	66
Municipal Funds	37,754	153,333	191,087	160,280	30,807
Other Deposits:					
Postal Deposits	...	74	74	39	35
Trust Interest Account (Post Office)	...	160	160	160	...
Public Works Deposits (Buildings and Roads)	6,311	271,704	278,015	287,699	—9,684
Public Works Deposits (Irrigation)	6,075	12,815	18,890	5,967	12,923
Public Works Deposits (Railway Capital)	40,031	642,327	682,358	659,320	23,038
Public Works Deposits (Railway Revenue)					
State Railway Fine Fund	—411	1,246	835	1,291	—456
Life Insurance Fund (Post Office)	761	1,077	1,838	11	1,827
British Postal Orders (Post Office)	—3,024	1,668	—1,356	...	—1,356
Excess Receipts, Overland Money Orders (Post Office)	—2	...	—2	...	—2
Departmental Guarantee Fund (Post Office)	746	2,169	2,915	80	2,835
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits, and Advances	(a)—22,030	146,803	124,773	156,336	—31,563
TOTAL £	725,059	2,891,334	3,616,393	2,912,886	703,507
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits:					
Revenue Deposit	72,404	230,832	303,236	229,032	74,204
Civil Courts' Deposits	(a)180,118	508,616	688,734	498,232	190,502
Criminal Courts' Deposits	8,400	38,787	47,187	37,037	10,150
Personal Deposits	(a)116,530	1,413,544	1,530,074	1,414,230	115,844
Trust Interest Fund	551	23,533	24,084	18,255	5,829
Forest Deposits	341	423	764	328	436
Municipal Funds	49,038	310,896	359,934	315,642	44,292
Other Deposits:					
Postal (Deposits)	...	2	2	2	...
Trust Interest Account (Post Office)	(b)1	12	13	13	...
Public Works Deposits (Buildings and Roads)	17,735	63,388	81,123	75,878	5,245
Public Works Deposits (Irrigation)	1,426	5,388	6,814	4,067	2,747
Public Works Deposits (Railway Capital)	1,556	2,054	3,610	3,117	493
Public Works Deposits (Railway Revenue)	2,715	148,538	151,253	147,249	4,004
State Railway Fine Fund	171	170	341	346	—5
Short Receipts, Overland Money Orders (Post Office)	1	...	1	...	1
Excess Receipts, Overland Money Orders (Post Office)	—1	...	—1	...	—1
Life Insurance Funds (Post Office)	16	202	218	...	218
British Postal Orders (Post Office)	944	1,701	2,645	...	2,645
Departmental Guarantee Fund (Post Office)	619	1,444	2,063	11	2,052
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—11	29	18	22	—4
TOTAL ... £	452,554	2,749,559	3,202,113	2,743,461	458,652
Carried forward £	1,718,364	9,315,434	11,033,798	9,361,161	1,672,637

(a) Differs from last year's figure for corrections of balance since made.
(b) Falls short of the closing balance in last year's account by 1*l.* for corrections since made.

No. 85.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1886—*continued.*

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
	£	£	£	£	£
Brought forward .	1,718,364	9,315,434	11,033,798	9,361,161	1,672,637
PUNJAB.					
Civil Deposits:					
Revenue Deposits	75,563	293,127	368,690	283,631	85,059
Personal Deposits	57,706	639,516	697,222	620,950	76,272
Trust Interest Fund	896	13,077	13,973	9,542	4,431
Municipal Funds	96,376	297,644	394,020	292,360	101,660
Other Deposits:					
Trust Interest Account (Post Office)	...	13	13	13	...
Public Works Deposits (Buildings and Roads)	2,745	4,111	6,856	5,534	1,322
Public Works Deposits (Irrigation)	104,419	50,062	154,481	89,333	65,148
Public Works Deposits (Railway Capital)	} 4,387	1,350,973	1,355,360	1,257,649	97,711
Public Works Deposits (Railway Revenue)					
State Railway Fine Fund	—790	1,470	680	2,195	—1,515
Short Receipts, Overland Money Orders (Post Office)	2	...	2	...	2
Life Insurance Fund (Post Office)	88	75	163	7	156
British Postal Orders (Post Office)	1,457	2,533	3,990	...	3,990
Departmental Guarantee Fund (Post Office)	(*a*) 190	885	1,075	72	1,003
TOTAL ... £	343,039	2,653,486	2,996,525	2,561,286	435,239
MADRAS.					
Civil Deposits:					
Revenue Deposits	112,076	131,728	243,804	131,441	112,363
Civil Courts' Deposits	114,953	305,413	420,366	299,757	120,609
Criminal Courts' Deposits	3,882	8,472	12,354	7,759	4,595
Personal Deposits	87,855	1,048,441	1,136,296	1,020,554	115,742
Trust Interest Fund	1,136	50,470	51,606	50,977	629
Deposits of deceased officers and men of the Native Army	49	15	64	10	54
Forest Deposits	...	1	1	1	...
Municipal Funds	24,517	153,860	178,377	150,661	27,716
Other Deposits:					
Postal Deposits	...	1	1	...	1
Trust Interest Account (Post Office)	1	26	27	26	1
British Postal Orders (Post Office)	795	1,531	2,326	...	2,326
Excess Receipts, Overland Money Orders (Post Office)	—1	...	—1	...	—1
Excess Receipts, Munich Money Orders (Post Office)	—1	...	—1	...	—1
Short Receipts, Overland Money Orders (Post Office)	1	...	1	...	1
Military Deposits	14,738	45,583	60,321	37,219	23,102
Public Works Deposits (Buildings and Roads)	20,205	50,735	70,940	51,819	19,121
Public Works Deposits (Irrigation)	458	...	458	...	458
Public Works Deposits (Railway Capital)	3,223	5,873	9,096	6,724	2,372
Trust Interest Account (Military)	(*b*) 15	183	198	198	...
Life Insurance Fund (Post Office)	(*b*) 166	338	504	7	497
Ceylon Money Orders (Post Office)	...	45,559	45,559	45,559	...
Departmental Guarantee Fund (Post Office)	444	1,154	1,598	33	1,565
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits, and Advances	17,906	368,355	386,261	373,285	12,976
TOTAL . £	402,418	2,217,738	2,620,156	2,176,030	444,126
Carried forward .	2,463,821	14,186,658	16,650,479	14,098,477	2,552,002

(*a*) Exceeds the closing balance in last year's account by 2*l.* for corrections since made.
(*b*) Differs from the closing balance in last year's account by 1*l.* for corrections since made.

No. '85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1886—*continued.*

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
	£	£	£	£	£
Brought forward	2,463,821	14,186,658	16,650,479	14,098,477	2,552,002
BOMBAY.					
Civil Deposits:					
Revenue Deposits	62,969	208,744	271,713	221,414	50,299
Civil Courts' Deposits	38,744	117,978	156,722	113,843	42,879
Criminal Courts' Deposits	2,350	8,180	10,530	7,435	3,095
Personal Deposits	118,537	942,097	1,060,634	934,604	126,030
Trust Interest Fund	919	75,713	76,632	75,551	1,081
Deposits of deceased officers & men of the Native Army	1,225	118	1,343	864	479
Administrator General's Deposits	...	739	739	739	...
Marine Deposits	245	1,639	1,884	1,561	323
Presidency Bank Deposits	4,377	5,203	9,580	5,564	4,016
Municipal Funds	7,022	19,496	26,518	16,838	9,680
Penalties on Natives States for robbery of mails	...	7	7	7	...
European Money Orders, Civil Department:					
Overland Money Orders	—79	...	—79	...	—79
Munich Money Orders	—4	...	—4	...	—4
Italian Money Orders	—1	...	—1	...	—1
Australian Money Orders	—8	...	—8	...	—8
Excess Receipts, Overland Money Orders	16	...	16	...	16
Short Receipts, Overland Money Orders	2	...	2	...	2
Other Deposits:					
Trust Interest Account (Post Office)	...	32	32	32	...
Marine Deposits	(a)	...	...	...	...
Military Deposits	24,865	44,720	69,585	55,451	14,134
Public Works Deposits (Buildings and Roads)	22,423	45,757	68,180	46,990	21,190
Public Works Deposits (Irrigation)	9,032	7,328	16,360	9,682	6,678
Public Works Deposits (Railway Capital)	330	93,642	93,972	92,723	1,249
Public Works Deposits (Railway Revenue)					
State Railway Fine Fund	27	81	108	11	97
Trust Interest Account (Military)	36	476	512	496	16
Departmental and Guarantee Fund (Post Office)	681	1,176	1,857	3	1,854
Life Insurance Fund (Post Office)	197	330	527	48	479
Carried forward	293,905	1,573,456	1,867,361	1,583,856	283,505
	2,463,821	14,186,658	16,650,479	14,098,477	2,552,002

(a) *Vide* under India General.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1886—*continued.*

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
	£	£	£	£	£
Brought forward .	2,463,821	14,186,658	16,650,479	14,098,477	2,552,002
BOMBAY—*continued.*					
Brought forward .	293,905	1,573,456	1,867,361	1,583,856	283,505
European Money Orders, Post Office:					
British Postal Orders	—978	1,856	878	11,127	—10,249
Overland Money Orders	...	192,157	192,157	192,157	...
Munich Money Orders	...	9,622	9,622	9,622	...
Netherland Money Orders	...	47	47	47	...
Swiss Money Orders	...	690	690	690	...
Italian Money Orders	...	1,733	1,733	1,733	...
Danish Money Orders	...	432	432	432	...
Excess Receipts, Overland Money Orders . .	11	...	11	...	11
Excess Receipts, Munich Money Orders . .	1	...	1	...	1
Short Receipts, Overland Money Orders . .	—7	...	—7	...	—7
French Money Orders	...	2,433	2,433	2,433	...
Portuguese Settlement (India) Money Orders .	...	17,067	17,067	17,067	...
South Australian Money Orders Payable . .	...	2,380	2,380	2,380	...
Western Australian Money Orders . . .	...	475	475	475	...
Queensland Money Orders	...	1,587	1,587	1,587	...
New South Wales Money Orders	...	11,247	11,247	11,247	...
North Borneo Money Orders	...	147	147	147	...
Tasmanian Money Orders	...	389	389	389	...
Egyptian Field Force Money Orders . . .	...	9,297	9,297	9,297	...
Victoria Money Orders	...	3,934	3,934	3,934	...
Mauritius Money Orders	...	12,451	12,451	12,451	...
Egyptian Money Orders	...	1,779	1,779	1,779	...
Straits Settlement, Singapore, Money Orders .	...	14,074	14,074	14,074	...
China and Japan Money Orders Payable . .	..	4,445	4,445	4,445	...
Exchange on Continental Money Orders . .	...	9,751	9,751	9,751	...
Exchange on Overland Money Orders . . .	...	52,813	52,813	52,813	...
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—123	8,519	8,396	9,999	—1,603
TOTAL . £	292,809	1,932,781	2,225,590	1,953,932	271,658
GRAND TOTAL . £	2,756,630	16,119,439	18,876,069	16,052,409	2,823,660

No. 86.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, AND NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1886, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1885.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1886.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO NATIVE STATES.								
INDIA, GENERAL.	£	£	£	£	£	£		£
Banswara State	2,500	...	2,500	187	2,313	2,500	5 per cent.	595
Baoni State	1,750	...	1,750	250	1,500	2,500	4 ,,	35
Jaora State	...	11,927	11,927	...	11,927	30,000	5 ,,	...
Maharaja of Gwalior	235,617	...	235,617	48,822	186,795	500,000	5 ,,	11,178
Raja of Bijawar	533	...	533	...	533	2,000	5 ,,	...
Sahawal State	1,667	...	1,667	667	1,000	2,000	4½ ,,	68
TOTAL £	242,067	11,927	253,994	49,926	204,068	...	...	11,876
NORTH-WESTERN PROVINCES AND OUDH.								
Dholepur State (Agra)	17,327	...	17,327	11,153	6,174	104,000	5 per cent.	847
MADRAS.								
Mysore State	775,027	...	775,027	8,999	766,028	800,000	4 per cent. (*a*)	31,001
BOMBAY.								
Nawab of Cambay	20,000	...	20,000	3,355	16,645	30,000	4½ per cent.	645
Sangli State	36,658	...	36,658	36,658	...	90,000	5 ,,	1,393
TOTAL £	56,658	...	56,658	40,013	16,645	...	...	2,038
TOTAL LOANS TO NATIVE STATES £	1,091,079	11,927	1,103,006	110,091	992,915	...	...	45,762
ADVANCES.								
INDIA, GENERAL.								
Advances for Ceylon Cable	9,192	...	9,192	1,838	7,354	9,000	4 per cent.	302
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Hooghly Bridge	108,000	...	108,000	14,667	93,333	220,000	4½ per cent.	7,216
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ ,,	11,914
Calcutta Port Trust Consolidated Loan	(*d*)486,509	...	486,509	10,841	475,668	534,035	4½ ,,	21,772
Consolidated Loan of the Calcutta Municipality	694,322	...	694,322	16,954	677,368	783,120	4¼ ,,	29,477
Calcutta Port Trust (Temporary) for construction of Kidderpur Dock	162,500	75,000	237,500	...	237,500	(*b*) ...	4½ ,,	...
TOTAL £	1,627,831	75,000	1,702,831	42,462	1,660,369	...	...	70,379
MADRAS.								
Madras Municipality, Water-Supply	143,000	...	143,000	...	143,000	143,000	(*c*)4 per cent.	5,728
Madras Port Trust	43,394	87,041	130,435	...	130,435	43,394	4 ,,	2,996
TOTAL £	186,394	87,041	273,435	...	273,435	...	...	8,724

BOMBAY.								
Bombay Municipality, Water-Supply	(d) 306,768	...	306,768	5,344	301,424	...	4 per cent.	12,175
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,105,214	...	2,105,214	4,697	2,100,517	2,117,075	4½ „	94,735
Bombay Port Trust, for Loans not bearing interest under Act VI of 1879	84,468	...	84,468	...	84,468	84,468	*Nil*	...
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	...	616,104	760,000	4½ per cent.	27,725
New Consolidated Loan of the Bombay Municipality repayable in 30 years	543,366	...	543,366	11,136	532,230	584,000	4½ „	24,529
TOTAL . £	3,655,920	...	3,655,920	21,177	3,634,743	...	...	159,164
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &C. . £	5,470,145	162,041	5,632,186	63,639	5,568,547	...	...	238,267
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	9,463	3,037	12,500	186	12,314	12,500	5 per cent.	313
CENTRAL PROVINCES.								
Nagpore Municipality, Water-Supply	7,646	...	7,646	...	7,646	37,700	4½ per cent.	483
BURMA.								
Moulmein Municipality	500	...	500	250	250	500	4½ per cent.	22
Prome Municipality	18,633	1,300	19,933	...	19,933	20,000	5 „	...
Rangoon Municipality (Rangoon Water-Supply)	(d)33,392	...	33,392	2,424	30,968	39,000	4½ „	1,476
TOTAL . £	52,525	1,300	53,825	2,674	51,151	...	...	1,498
ASSAM.								
Shillong Municipality	1,452	...	1,452	49	1,403	1,500	4½ per cent.	65
BENGAL.								
Darjeeling Municipality	3,382	..	3,382	155	3,227	4,000	4½ per cent.	150
NORTH-WESTERN PROVINCES AND OUDH.								
Cawnpore Municipality (for Draining the City)	7,387	...	7,387	1,422	5,965	21,300	4½ per cent.	314
Naini Tal Municipality	2,147	...	2,147	...	2,147	2,500	4½ „	...
Naini Tal Municipality (for Protective Works)	13,195	...	13,195	500	12,695	15,000	4½ „	588
TOTAL . £	22,729	...	22,729	1,922	20,807	...	...	902
Carried forward . £	97,197	4,337	101,534	4,986	96,548	...	...	3,411

(a) Reduced from 5 per cent. (b) Not fixed by Government. (c) Exclusive of 2 per cent. for Sinking Fund for Repayment of Loan.
(d) Falls short of the closing balance in last year's account by 1*l.* for corrections since made.

No. 86.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1886, and the Amount of such LOANS at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1885.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1886.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*								
Brought forward . £	£ 97,197	£ 4,337	£ 101,534	£ 4,986	£ 96,548	...	...	£ 3,411
PUNJAB.								
Lahore Municipality	177,415	...	177,415	1,612	175,803	177,500	4½ per cent. (*a*)	7,550
Simla Municipality	61,234	...	61,234	758	60,476	70,000	4½ „ (*b*)	1,640
TOTAL . £	238,649	...	238,649	2,370	236,279	...	...	9,190
MADRAS.								
Bangalore Municipality	...	800	800	800	...	800	5 per cent.	6
Coonoor Municipality	(*c*) 345	...	345	25	320	725	4½ „	15
Mangalore Municipality	91	...	91	91	...	915	4½ „	3
Negapatam Municipality	417	...	417	...	417	2,500	4½ „	19
Ootacamund Municipality	816	...	816	59	757	1,242	4½ „	36
TOTAL . £	1,669	800	2,469	975	1,494	...	...	79
BOMBAY.								
Ahmedabad Municipality	7,313	...	7,313	...	7,313	8,147	*Nil.*	...
Alibag Municipality	294	...	294	94	200	850	4½ per cent.	12
Dharwar Municipality	2,734	...	2,734	154	2,580	3,600	4½ „	121
Gadag Betigiri Municipality (Dharwar)	(*c*) 404	...	404	109	295	1,800	4½ „	17
Hyderabad Municipality (for Water-Supply)	16,730	...	16,730	892	15,838	30,000	4½ „	732
Ilkal Municipality	199	...	199	33	166	200	4½ „	17
Jalgaon Municipality	4,784	...	4,784	675	4,109	6,500	4½ „	323
Kumta Municipality	16	...	16	16	...	150	4½ „	...
Randier Municipality	(*c*) 1,115	...	1,115	102	1,013	2,000	4½ „	49
Roha Municipality	304	...	304	128	176	500	4½ „	17
Sangamner Municipality	(*c*) 479	...	479	25	454	600	4½ „	21
Sholapur Municipality	11	...	11	11	...	1,500	4½ „	...
Surat Municipality	9,977	...	9,977	1,028	8,949	16,000	4½ „	440
TOTAL . £	44,360	...	44,360	3,267	41,093	...	...	1,749
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . £	381,875	5,137	387,012	11,598	375,414	...	...	14,429

LOAN TO PORT FUND.								
BURMA.								
Moulmein Port Fund	...	4,353	4,353	...	4,353	8,000	4½ per cent.	...
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BENGAL.								
Mirza Mahammad Hossain's Trust Fund, Purneah	88	...	88	10	78	98	6¼ per cent.	3
MADRAS.								
Calicut Local Fund Board	4,199	...	4,199	467	3,732	8,900	4½ per cent.	189
Sydapet Local Fund Board	15,310	...	15,310	846	14,464	19,979	4½ „	679
Tellicherry Local Fund Board	4,231	...	4,231	300	3,931	6,000	4½ „	184
TOTAL £	23,740	...	23,740	1,613	22,127	...	...	1,052
BOMBAY.								
Local Fund Committee, Broach	(c) 3,149	...	3,149	517	2,632	6,000	4½ per cent.	135
Local Fund Committee, Kaladghee	4,255	...	4,255	192	4,063	5,000	4½ „	190
Local Fund Committee, Ratnagiri	7,463	...	7,463	194	7,269	20,050	4½ „	417
Matheran Hill Station Fund	1,040	...	1,040	378	662	1,323	4½ „	54
President, Local Fund Committee—								
Taluka Nasseerabad (Khandeish)	47	...	47	47	...	600	4½ „	2
Surat Local Fund	(c) 24,577	...	24,577	1,584	22,993	35,000	4½ „	1,088
TOTAL £	40,531	...	40,531	2,912	37,619	...	...	1,886
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES £	64,359	...	64,359	4,535	59,824	...	...	2,941

(a) ½ per cent. on 67,500*l.* credited to a Sinking Fund.
(b) ½ per cent. credited to a Sinking Fund.
(c) Differs from the closing balance in last year's account by 1*l.* for corrections since made.

No. 86.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1886, and the Amount of such LOANS at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1885.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1886.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	£	£	£	£	£	£		£
INDIA, GENERAL.								
Shagasi Wali Mahomed	200	...	200	30	170	300	...	...
Sirdar Assad Khan	...	1,000	1,000	585	415	1,000	5 per cent.	15
Talookdars of Ajmere	7,860	...	7,860	2,623	5,237	82,500	5 ,,	1,648
TOTAL . £	8,060	1,000	9,060	3,238	5,822	...	...	1,663
CENTRAL PROVINCES.								
Chief of Bastar	7,000	...	7,000	641	6,359	7,000	5 per cent.	359
Path Raja Ram Chunder Singh of Thuamal	2,203	...	2,203	199	2,004	2,393	5 ,,	108
Raja of Pathera	317	...	317	317	...	2,000	5 ,,	4
Raja Raghuraj Deo of Lanjigarh	731	...	731	66	665	794	5 ,,	36
That Raja Baijnath Singh of Kassipur	262	...	262	128	134	383	5 ,,	12
TOTAL . £	10,513	...	10,513	1,351	9,162	...	...	519
NORTH-WESTERN PROVINCES AND OUDH.								
Akhyapur Estate (Barabanki)	790	...	790	170	620	1,122	5 per cent.	37
Amawan Estate of Abdul Hakim Khan (Rai Bareli)	300	...	300	150	150	1,800	5 ,,	12
Assifpore Estate (Hardoi)	840	...	840	220	620	4,520	5 ,,	39
Bahadurnagar Estate (Kheri)	1,840	...	1,840	1,840	...	8,000	5 ,,	49
Bahna Estate (Rai Bareli)	6,400	...	6,400	450	5,950	7,038	5 ,,	307
Bhagiari Estate (Hardoi)	1,160	...	1,160	281	879	2,835	5 ,,	54

Captain F. C. Chapman	27,167	...	27,167	1,642	25,525	30,000	5 per cent.	1,433
Captains Gulab Singh and Atar Singh of Bhira Gobindpur (Rai Bareli)	17,020	...	17,020	1,050	15,970	22,500	5 „	825
Chaudhri Mahammad Azim (Hardoi)	16,270	...	16,270	1,209	15,061	19,000	5 „	791
Dewan of Parna (Agra)	600	...	600	306	294	2,600	5 „	22
Dewan Kissen Koer (Barabanki)	4,883	...	4,883	216	4,673	7,652	*Nil*	...
Doorga Prasad of Sarawan Baragaon (Hardoi)	8,510	...	8,510	90	8,420	12,848	5 per cent.	423
Durgagunj Estate (Hardoi)	1,160	...	1,160	120	1,040	2,275	5 „	57
Family of late Imdad Ali Beg (Banda)	135	...	135	135	...	700	5 „	3
Jasmari Estate (Barabanki)	310	...	310	310	...	3,600	5 „	10
Kaithala Estate (Pratabgurh)	1,808	...	1,808	200	1,608	5,870	5 „	88
Karwar Estate (Sultanpur)	10,000	...	10,000	1,300	8,700	19,334	5 „	497
Khajuri Estate (Rai Bareli)	200	...	200	200	...	1,750	5 „	2
Khapradih Estate (Fyzabad)	750	...	750	750	...	3,600	5 „	19
Kori Sadauli Estate (Rai Bareli)	5,000	...	5,000	2,009	2,991	12,500	5 „	198
Nawab Syud Ali Shah (Meerut)	2,935	...	2,935	597	2,338	6,000	5 „	74
Pakranu Sarai Estate (Barabanki)	3,200	...	3,200	1,300	1,900	10,650	5 „	140
Partabpur Estate (Sultanpur)	1,010	...	1,010	200	810	1,380	5 „	49
Raja Dhiraj Singh (Cawnpore)	399	...	399	55	344	950	5 „	21
Raja of Majowlee (Gorakhpur)	30,500	...	30,500	5,660	24,840	Not exceeding 80,000	6 „	1,713
Raja of Gursarai (Jhansi)	(*a*) 1,830	...	1,830	541	1,289	5,000	5 „	100
Rajapur Estate (Pratabgurh)	578	...	578	216	362	2,600	5 „	27
Rao Jit Singh of Nahâl (Shajehanpur)	3,449	...	3,449	681	2,768	7,000	5 „	163
Sháhzádá Shadeo Singh of Pandari Ganeshpur (Rai Bareli)	21,365	...	21,365	2,450	18,915	35,000	5 „	998
Sudhoo Beebee of Mohánd (Sultanpur)	6,200	...	6,200	1,050	5,150	12,500	5 „	299
Thakur Gurdial Sing (Mainpuri)	3,069	...	3,069	18	3,051	4,800	6 „	92
TOTAL . £	179,678	...	179,678	25,410	154,268	...	...	8,542
Carried forward . £	198,251	1,000	199,251	29,999	169,252	...	...	10,724

(*a*) Falls short of the closing balance in last year's account by 1*l.* for corrections since made.

No. 86.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1886, and the Amount of such LOANS at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1885.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1886.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES—*contd.*	£	£	£	£	£	£		£
Brought forward . £	198,251	1,000	199,251	29,999	169,252	...	...	10,724
PUNJAB.								
Ali Akbar Khan of Kalahat	...	600	600	58	542	600	6 per cent.	32
Archdeacon of Lahore (Simla Parsonage)	(*a*) 1,065	...	1,065	29	1,036	1,200	4 ,,	21
Family of the late Syud Mahdi Shah	330	...	330	22	308	450	6 ,,	19
Golam Hydar Khan	...	300	300	...	300	300	6¼ ,,	...
Guru Jowahir Singh	13,222	397	13,619	1,030	12,589	16,382	6 ,,	784
Heirs to late Pundit Munphul	2,929	...	2,929	475	2,454	4,800	5 ,,	141
Imam Bux Sub-Surveyor	200	...	200	...	200	300	*Nil.*	...
Nawab Atta Mohamed Khan	1,750	...	1,750	700	1,050	3,500	5 per cent.	...
Nawab Bahadoor Shere Khan	76	...	76	76	...	1,000	*Nil.*	...
Nawab Khawaja Sir Mohamed Khan	4,750	...	4,750	500	4,250	6,000	5 per cent.	171
Nawab of Loharu	8,005	...	8,005	899	7,106	9,500	6 ,,	400
Raja Hyat Khan	(*a*) 79	...	79	15	64	160	6 ,,	4
Raja Inder Deo Wali-i-Akrote	(*a*) 1,442	...	1,442	97	1,345	1,488	6¼ ,,	88
Raja Jey Singh of Golair	5,727	...	5,727	905	4,822	8,600	6 ,,	295
Raja Niyamatulla Khan	...	2,900	2,900	...	2,900	2,900	4½ ,,	...
Samundar Khan	...	...	...	...	...	2,000	6 ,,	96
Sheik Muzafar	488	...	488	99	389	1,000	6 ,,	27
Syed Abdul Malik Tora	...	500	500	96	404	500	5 ,,	4
TOTAL . £	40,063	4,697	44,760	5,001	39,759	...	...	2,082
MADRAS.								
Andipati Paliagar	4,940	...	4,940	213	4,727	6,200	5 per cent.	247
Bunganapalli Nawab	18,951	...	18,951	...	18,951	30,000	6 ,,	...
Ex-Zemindar of Palkonda	200	...	200	100	100	300	*Nil.*	...
Panayur Mittahdar	1,275	...	1,275	555	720	2,500	4½ per cent.	48
Ramnad Zemindari	87,000	...	87,000	19,500	67,500	127,283	5 ,,	3,879
Shulagiri Estate	3,500	...	3,500	175	3,325	3,500	5 ,,	175
Talavancota Zemindari	800	...	800	800	...	5,500	4½ ,,	23
TOTAL . £	116,666	...	116,666	21,343	95,323	...	...	4,372

BOMBAY.									
Administrator to the Chief of Malegaon	7,222	...	7,222	...	7,222	8,400	5	per cent.	...
Bibi Khamzadi, Widow of Mir Gulam Shah	100	...	100	100	...	500		*Nil.*	...
Chandra Kasbatis	306	...	306	20	286	406		,,	...
Chief of Kurunwad	8,750	...	8,750	1,250	7,500	10,000	5	per cent.	437
Collector of Shikarpur (for Jam Bhambho Khan)	...	(*b*) 2,650	2,650	...	2,650	2,650	5	,,	...
H. H. the Widow of the Ex-Amir Mir Hassan Ali Khan	230	750	980	410	570	1,500		*Nil.*	...
Kaira, Talookdaree Settlement Officer	7,195	...	7,195	(*c*) 7,195	...	7,195	5	per cent.	...
Kaira Thakoors	18,034	(*d*) 7,195	25,229	1,582	23,647	27,000	5	,,	2,052
Khan Bahadoor Moorad Khan	28,711	...	28,711	28,711	...	28,711	4½	,,	...
Konher Rao Anna Saheb Wadekar	32	...	32	32	...	200	5	,,	6
Madhoorao Bapurao Fridnis	1,316	78	1,394	1,394	...	1,316		*Nil.*	...
Manager, Sindh Encumbered Estate	(*a*) 50,653	1,715	52,368	9,129	43,239	100,000	5	per cent.	2,687
Manager, Thar and Parkar Encumbered Estate	900	...	900	73	827	3,000	5	,,	87
Mir Fateh Khan	1,020	...	1,020	360	660	1,500		*Nil.*	...
Mir Gulam Mahomed Khan Tanda and Mir Ali Murdan Khan	(*a*) 852	...	852	88	764	1,400	5	per cent	40
Mir Nazaf Ali Khan walad Mir Ali Akbar Khan	...	150	150	25	125	150		*Nil.*	...
Punt Suchew of Bhore	1,000	...	1,000	935	65	14,400		*Nil.*	...
Sirdar Shere Ali Khan, ex-Wali of Kandahar	...	3,000	3,000	264	2,736	3,000	5	per cent.	36
Sir Jamsetji Jejeebhoy, Baronet	22,452	...	22,452	2,971	19,481	45,000	5	,,	1,029
Talookdaree Settlement Officer at Ahmedabad	11,855	...	11,855	940	10,915	47,000	5	,,	733
Talookdaree Settlement Officer at Broach	18,221	...	18,221	2,000	16,221	47,000	5	,,	1,608
Thakoor of Dhrole	15,000	...	15,000	1,310	13,690	15,000	5	,,	690
Thakoors of Wullabpur	400	...	400	280	120	1,500	4½	,,	10
Wader Fateh Mohamed Khan, Jagirdar	1	...	1	1	...	340	6	,,	...
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	(*a*) 3,639	...	3,639	299	3,340	6,000	4½	,,	164
TOTAL . £	197,889	15,538	213,427	59,369	154,058	...		...	9,579
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES £	552,869	21,235	574,104	115,712	458,392	...		...	26,757
GRAND TOTAL . £	7,569,519	204,693	7,774,212	307,413	7,466,799	...		...	328,458

(*a*) Differs from the closing balance in last year's account by 1*l.* for corrections since made.
(*b*) Part of the loan to the Manager, Sindh Encumbered Estate, transferred.
(*c*) Transferred to "Kaira Thakoors." *See* note (*d*).
(*d*) This is a transfer of the loan to the Talookdaree Settlement Officer, Kaira.

No. 87.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1885-86; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1886; and the BALANCES at that Date.

TRANSACTIONS.	STATE.				GUARANTEED.								SUBSIDIZED.	GRAND TOTAL.
	Bengal Central.	Indian Midland Railway.	Southern Mahratta.	TOTAL.	Bombay, Baroda, and Central India.	Eastern Bengal.	Great Indian Peninsula.	Madras.	Oude and Rohilkund.	Scinde, Punjab, and Delhi (to 31st December 1885).	South Indian.	TOTAL.	Rohilkund and Kumaon.	
DURING THE YEAR 1885-86.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL—														
Share Capital—														
India, at Contract Rates	...	...	1,675	1,675	...	...	...	...	...	...	...	...	...	1,675
England	...	2,774,052	906,955	3,681,007	...	...	...	...	...	...	...	...	...	3,681,007
Debentures—														
England	...	...	...	...	686,000	...	500,000	...	1,236,000	...	...	2,422,000	...	2,422,000
Debenture Stock—														
England	...	...	1,200,000	1,200,000	...	...	...	...	...	...	...	...	...	1,200,000
Capital not bearing Interest—														
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	24,000	24,000	...	...	...	...	...	...	...	...	...	24,000
A. TOTAL RECEIPTS £	...	2,774,052	2,132,630	4,906,682	686,000	...	500,000	...	1,236,000	...	...	2,422,000	...	7,328,682
B. Payments for discharge of Debentures £	...	...	...	...	...	...	39,500	...	246,000	...	...	285,500	...	285,500
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL £	...	2,774,052	2,132,630	4,906,682	686,000	...	460,500	...	990,000	...	...	2,136,500	...	7,043,182
ON ACCOUNT OF CAPITAL EXPENDITURE—														
Payments—														
India, at Contract Rates	...	635,166	771,050	1,406,216	173,564	...	401,205	143,491	495,953	176,017	71,608	1,461,838	...	2,868,054
England	...	12,721	249,682	262,403	227,181	97†	705,324	117,734	241,813	214,410	140,414	1,646,973	...	1,909,376
C. TOTAL £	...	647,887	1,020,732	1,668,619	400,745	97	1,106,529	261,225	737,766	390,427	212,022	3,108,811	...	4,777,430
Repayments—														
India, at Contract Rates	...	...	...	...	239,621	...	647,335	174,152	169,442	513,514	121,702	1,865,766	...	1,865,766
England	...	41	425	466	2,755	1,104†	684	3,572	8,211	2,443	171	18,940	...	19,406
D. TOTAL £	...	41	425	466	242,376	1,104	648,019	177,724	177,653	515,957	121,873	1,884,706	...	1,885,172
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE £	...	647,846	1,020,307	1,668,153	158,369	—1,007	458,510	83,501	560,113	—125,530	90,149	1,224,105	...	2,892,258
A. + D. TOTAL RECEIPTS £	...	2,774,093	2,133,055	4,907,148	928,376	1,104	1,148,019	177,724	1,413,653	515,957	121,873	4,306,706	...	9,213,854
B. + C. TOTAL PAYMENTS £	...	647,887	1,020,732	1,668,619	400,745	97	1,146,029	261,225	983,766	390,427	212,022	3,394,311	...	5,062,930

TO 31ST MARCH 1886.														
ON ACCOUNT OF SHARE AND OTHER CAPITAL—														
Share Capital—														
India, at Contract Rates	...	...	7,200	7,200	21,672	...	496,897	...	424,419	86,336	1,221	1,030,545	...	1,037,745
England	500,000	2,774,052	2,786,850	6,060,902	7,528,628	...	19,503,103	10,257,630	3,575,581	10,988,984	3,208,627	55,062,553	180,000	61,303,455
Debentures—														
Nominal amount	*250,000*	...	*1,700,000*	*1,950,000*	*888,500*	...	*1,889,300*	*400,000*	*4,415,300*	...	*720,000*	*8,313,100*	...	*10,263,100*
Cash received	250,000	...	1,700,000	1,950,000	874,500	...	1,883,943	398,950	4,401,550	...	719,250	8,278,193	...	10,228,193
Debenture Stock—														
Stock represented	...	...	*1,200,000*	*1,200,000*	...	...	*2,701,450*	...	*384,700*	...	*425,000*	*3,511,150*	...	*4,711,150*
Cash received	...	...	1,200,000‡	1,200,000	...	...	2,475,559	...	354,589	...	425,000	3,255,148	...	4,455,148
Capital not bearing Interest—														
India, at Contract Rates	...	...	...	...	...	...	74,929	...	...	27	55	75,011	...	75,011
England	...	...	24,000	24,000	32,270	...	227,733	13,064	19,672	4,336	62,252	359,327	...	383,327
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL . £	750,000	2,774,052	5,718,050	9,242,102	8,457,070	...	24,662,164	10,669,644	8,775,811	11,079,683	4,416,405	68,060,777	180,000	77,482,879
ON ACCOUNT OF CAPITAL EXPENDITURE—														
Net payments—														
India, at Contract Rates	278,551	635,166	2,486,256	3,399,973	3,199,703	...	8,954,774	4,632,186	4,548,495	4,853,607	1,303,445	27,492,210	...	30,892,183
England	471,449	12,680	890,957	1,375,086	5,258,789	...	15,696,252	5,940,413	4,113,276	6,215,317	3,167,425	40,391,472	180,000	41,946,558
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE . £	750,000	647,846	3,377,213	4,775,059	8,458,492	...	24,651,026	10,572,599	8,661,771	11,068,924	4,470,870	67,883,682	180,000	72,838,741
BALANCE OF ACCOUNT WITH COMPANY—														
At Credit . . £	...	2,126,206	2,340,837	4,467,043	...	...	11,138	97,045	114,040	10,759	...	232,982	...	4,700,025
At Debit . . £	...	...	...	...	1,422	...	...	...	...	...	54,465	55,887	...	55,887

* Excluding East Indian Railway Company.
† These transactions are in respect of the period prior to 30th June 1884, the date of purchase by the State.
‡ The Cash received in this case was 1,224,000*l.*, of which the sum of 24,000*l.* is shown separately as "Capital not bearing Interest."

No. 88.—ABSTRACT STATEMENT showing, in respect of Miscellaneous Accounts between the Balances unadjusted at the com

	Unadjusted April	
	Debits.	No. of Items.
Her Majesty's Imperial Government.	£	
Bills drawn on India by the Officers in Charge of the Treasury Chests at Hong-Kong and Ceylon	32,500	1
Advances in India on account of the Emigration of Coolies, and Supplies to Her Majesty's Ships on the East India Station	43,219	2
Pensions paid in India to out-pensioners of Chelsea Hospital, &c.	19,562	3
Ditto ditto to Native Family Pensioners on account of Expeditions to China and to retired Hong-Kong Police	390	4
Postage collected in India	...	5
Sums received in India for Money Orders	...	6
Little Basses Light Vessel Dues	...	7
Balances of Shipping Masters' Accounts	...	8
Zanzibar Agency and Muscat Subsidy	500	9
Expedition to the Mediterranean	129	10
Expedition to South Africa	14,645	11
Expeditions to Egypt	397,502	12
Miscellaneous	6,521	13
	514,968	14
Her Majesty's Indian Government in London.		
Discharge of the Principal of the Indian Transfer Loan of 22nd April 1854	...	15
Advances in England to Agents of the Indian Civil Funds	...	16
Bills drawn by the Mission to the Court of Persia	...	17
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	18
Family and Miscellaneous Remittances made by means of Rolls	...	19
Family Allotments	...	20
Remittances by Administrators General	....	21
East Indian Railway Company. Advances in England for purchase of Stores, &c.	...	22
Rajputana-Malwa Railway. Ditto ditto ditto	...	23
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	7,146	24
Pay and Pensions paid in England ditto ditto ditto ditto	...	25
Miscellaneous	...	26
	7,146	27
£	522,114	28

INDIA and ENGLAND, the Transactions during the Year ended 31st March 1886, and mencement and close of that Year.

Balances, 1st 1885.		1885-86.				Unadjusted Balances, 31st March 1886.	
		India.		England.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	185,356	...	...	217,856	...	...
2	...	98,667	4,146	...	121,432	16,308	...
3	...	22,145	28	...	25,229	16,450	...
4	...	805	30	...	746	419	...
5	6,212	7,837	40,025	32,416	...	...	5,984
6	5,630	...	169,948	182,181	...	6,603	...
7	6,186	66	12,676	12,181	...	...	6,615
8	2,573	171	3,274	3,704	...	...	1,972
9	...	57	407	...	150	...	...
10	...	...	129	...	...	...	...
11	...	760	11,625	...	1,375	2,405	...
12	...	531,076	169,702	3,884	657,678	105,082	...
13	...	19,071	12,288	784	11,611	2,477	...
14	20,601	866,011	424,278	235,150	1,036,077	149,744	14,571
15	...	...	8,637	...	...	...	8,637
16	...	...	131,500	131,500	...	...	...
17	46,255	...	161,718	190,932	...	...	17,041
18	8,234	...	...	...	...	...	8,234
19	59,213	155	343,677	323,587	...	...	79,148
20	519	32	4,858	4,953	...	...	392
21	8,827	...	39,231	61,642	21,618	...	8,034
22	...	...	473,338	475,331	1,993	...	...
23	...	...	134,433	136,386	1,953	...	...
24	...	45	101,033	94,224	...	382	...
25	59	285	16,440	16,629	...	415	...
26	5	9,657	9,697	9,055	8,553	457	...
27	123,112	10,174	1,424,562	1,444,239	34,117	1,254	121,486
28	143,713	876,185	1,848,840	1,679,389	1,070,194	150,998	136,057

No. 89.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1886, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1885.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1886.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
Charged under Secretary of State's Bills:								
In Calcutta	60,68,500	476,652	7,69,65,654	5,837,210	8,18,24,554	6,223,266	12,09,600	90,596
In Madras	12,88,000	101,404	92,99,659	704,842	1,01,07,659	770,311	4,80,000	35,935
In Bombay	55,23,500	434,661	4,90,60,056	3,750,640	5,20,93,556	3,999,169	24,90,000	186,132
Total	1,28,80,000	1,012,717	13,53,25,369	10,292,692	14,40,25,769	10,992,746	41,79,600	312,663

For amount charged under Secretary of State's Bills:—	₹
Amount of Bills drawn	13,53,25,369
Amount of Bills drawn if issued at 2s. the rupee	10,29,26,920
Difference on Account of Loss by Exchange	3,23,98,449
The average rate of Exchange on Bills drawn during the year was	s. d. 1 —6·2541241

No. 90.—STATEMENT showing the Distribution of the CASH BALANCES.

1st April 1885 (Opening Balance).	No. of Treasuries.			31st March 1886 (Closing Balance).
£		INDIA:	£	£
		Reserve Treasuries:		
283,760	1	In Calcutta	204,982	
174,255	1	In Madras	357,402	
95,278	1	In Bombay	317,366	879,750
869,928	1	In the Bank of Bengal, Calcutta:		
		For India, General	580,959	
		For Bengal	92,843	
			673,802	
270,842	1	In the Bank of Madras	180,173	
499,784	1	In the Bank of Bombay	503,342	1,357,317
		In Agencies of the Banks:		
1,467,852	14	of Bengal	1,574,587	
407,246	10	of Madras	442,111	
200,072	4	of Bombay	386,100	2,402,798
		District Treasuries:		
774,430	13	India, General	792,977	
479,191	18	Central Provinces	441,871	
275,845	13	Burma	227,675	
462,509	12	Assam	404,067	
1,878,727	44	Bengal	1,955,518	
1,069,820	48	North-Western Provinces and Oudh	1,059,435	
797,917	31	Punjab	776,532	
1,265,457	24	Madras	1,2-3,296	
1,267,619	20	Bombay	1,233,242	8,114,613
12,540,532		TOTAL TREASURIES IN INDIA . £		12,754,478
		ENGLAND:		
2,249,378	1	Home Treasury of the Government of India		4,726,585
14,789,910		GRAND TOTAL . £		17,481,063

CALCUTTA,
The 19th March 1887.

E. GAY,
Offg. Comptroller General.

2 F

Government of India Central Printing Office.—No. 381 C. G.—7-4-87.—500.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1886-87.

CALCUTTA.
PRINTED BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1888.

Price Two Rupees.

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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

RECEIPTS.	For details, *vide* page No.	
Revenue:		
Principal Heads of Revenue—		*Rx.*
Land Revenue		23,055,724
Opium		8,942,976
Salt		6,657,644
Stamps		3,751,280
Excise		4,375,174
Other Heads		7,699,333
TOTAL, PRINCIPAL HEADS	23	54,482,131
Interest	45	670,548
Post Office, Telegraph, and Mint	53	2,027,482
Receipts by Civil Departments	65	1,461,658
Miscellaneous	87	848,274
Railways	105	14,477,759
Irrigation	115	1,656,705
Buildings and Roads	137	727,574
Receipts by Military Department	155	985,003
TOTAL REVENUE . Rx.		77,337,134
Debt, Deposits, and Advances:		
Permanent Debt (net Incurred)	195	(*a*) 9,727,538
Unfunded Debt (net Incurred)	195	775,845
Deposits and Advances (net)	195	1,305,177
Loans to Municipalities, Native States, &c., (net Recoveries)	195	82,826
Remittances (Net)	195	236,551
Secretary of State's Bills drawn	220	12,136,279
TOTAL RECEIPTS		101,601,350
Balance on April 1st—India Rx. 12,754,478		
England £ 4,726,585	221	17,481,063
GRAND TOTAL		119,082,413

(*a*) The Debt incurred includes 4,914,546*l.* in respect of the Redemption of Liabilities connected with the purchase of the East Indian and the Scinde, Punjab, and Delhi Railways.

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1887.

DISBURSEMENTS.	For details, *vide* page No.	
Expenditure:		
Direct Demands on the Revenues	23	9,746,191
Interest	45	4,310,403
Post Office, Telegraph, and Mint	53	2,145,262
Salaries and Expenses of Civil Departments	65	12,698,516
Miscellaneous Civil Charges	87	4,701,057
Famine Relief and Insurance	99	309,029
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	103	183,077
Railway Revenue Account	105	15,666,427
Irrigation	115	2,310,654
Buildings and Roads	137	5,201,767
Army Services	155	19,525,042
Special Defence Works	169	325,626
TOTAL		77,123,042
	Rx	
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year	316,482	
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	*280,817*	
	171	35,665
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.		**77,158,707**
Expenditure not charged to Revenue:		
Capital Outlay on Railways and Irrigation Works	175	5,670,484
Capital Charge involved in Redemption of Liabilities	175	4,914,546
Debt, Deposits, and Advances:		
Capital of Railway Companies (net Payments)	195	684,373
Secretary of State's Bills paid	220	12,177,689
TOTAL DISBURSEMENTS		100,605,799
Balance on March 31st—India Rx. 13,195,785		
England £ 5,280,829	221	18,476,614
GRAND TOTAL		119,082,413

	Rx.
Revenue	77,337,134
Expenditure chargeable thereon	77,158,707
Surplus	178,427

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[Rx 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Principal Heads of Revenue:							
Land Revenue	13A	27	112,381	625,674	1,481,163	430,642	1
Opium	14A	30	219	21,470	33,273	41,960	2
Salt	15A	31	1,595,726	62,231	32,756	...	3
Stamps	16	34	42,054	146,907	92,116	74,216	4
Excise	17	35	73,176	257,521	254,374	219,835	5
Provincial Rates	18	36	9,159	73,301	102,827	51,349	6
Customs	19A	37	...	...	581,198	...	7
Assessed Taxes	20	39	124,162	40,346	16	20,505	8
Forest	21	40	12,949	95,741	210,674	21,201	9
Registration	22	42	1,640	7,822	2,885	3,641	10
Tributes from Native States	23	43	219,749	14,601	...	10	11
TOTAL			2,191,215	1,345,614	2,791,282	863,359	12
Interest:	24	46	271,368	1,291	3,994	389	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	78,498	46,158	46,270	28,168	14
Telegraph	28	56	679,179	...	...	...	15
Mint	29	62	103,214	...	...	...	16
TOTAL			860,891	46,158	46,270	28,168	17
Receipts by Civil Departments:							
Law and Justice	31A	69	45,146	49,419	54,853	14,930	18
Police	32	73	7,177	17,436	21,760	10,546	19
Marine	33A	74	83,126	...	20,946	195	20
Education	34	79	1,999	14,693	1,933	4,036	21
Medical	36A	81	344	808	1,028	135	22
Scientific and other Minor Departments	38A	84	23,913	1,357	1,093	4,696	23
TOTAL			161,705	83,713	101,613	34,538	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	91	110,419	2,710	2,548	1,864	25
Stationery and Printing	42A	93	30,248	3,613	1,927	461	26
Miscellaneous	44A	96	28,907	8,892	28,111	5,063	27
TOTAL			169,574	15,215	32,586	7,388	28
Railways:							
State Railways (gross Earnings)	49	106	6,437,833	216,701	291,663	4,137	29
Guaranteed Companies (net Traffic Receipts)	49	106	3,647,116	...	...	...	30
Subsidized Companies (Repayment of Advances of Interest)	54A	113	...	...	...	...	31
TOTAL			10,084,949	216,701	291,663	4,137	32
Irrigation:							
Major Works: Direct Receipts	56	116	...	...	...	...	33
,, ,, Portion of Land Revenue due to Irrigation	13A	27	...	...	...	...	34
Minor Works and Navigation	59	122	1,511	...	2,871	...	35
TOTAL			1,511	...	2,871	...	36
Buildings and Roads:							
Military Works	61	138	171,864	281	646	476	37
Civil Works	61	138	9,498	15,066	11,346	12,767	38
TOTAL			181,362	15,347	11,992	13,243	39
Receipts by Military Department:							
Army: Effective	63	156	463,833	...	...	...	40
Non-Effective	63	156	23,410	...	...	..	41
TOTAL			487,243	...	..	...	42
Total Revenues			14,409,818	1,724,039	3,282,271	951,222	43

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt in Council, the Revenue and Charges of the Districts of Coorg and Ajmere

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, other words the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of proportion to be added to the figures in the column headed England to

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1887.

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (*b*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	3,877,486	5,762,997	2,104,210	4,458,902	4,202,269	23,055,724	...	...	23,055,724
2	6,212,405	43,732	3,161	...	2,586,756	8,942,976	...	...	8,942,976
3	1,958,722	...	...	1,425,022	1,583,187	6,657,644	...	...	6,657,644
4	1,346,318	636,846	351,440	582,068	479,315	3,751,280	...	...	3,751,280
5	1,012,583	577,819	136,986	916,658	926,222	4,375,174	...	...	4,375,174
6	803,613	668,606	373,722	649,692	267,592	2,999,861	...	...	2,999,861
7	315,502	...	...	125,736	223,857	1,246,293	...	...	1,246,293
8	364,457	222,068	112,377	154,345	316,459	1,354,735	...	...	1,354,735
9	65,363	157,356	112,727	124,691	303,268	1,103,970	...	...	1,103,970
10	103,844	34,465	19,286	87,122	38,354	299,059	...	...	299,059
11	...	...	27,948	344,643	88,464	695,415	...	...	695,415
12	16,060,293	8,103,889	3,241,857	8,868,879	11,015,743	54,482,131	...	...	**54,482,131**
13	79,644	19,304	18,347	40,734	178,574	613,645	41,352	15,551	**670,548**
14	246,795	161,635	160,099	186,777	199,907	1,154,307	...	...	1,154,307
15	106	...	...	...	310	679,595	9,558	3,594	692,747
16	...	...	...	40	77,092	180,346	60	22	180,428
17	246,901	161,635	160,099	186,817	277,309	2,014,248	9,618	3,616	**2,027,482**
18	150,094	101,273	63,837	55,577	52,067	587,196	...	...	587,196
19	70,740	35,348	64,591	35,440	52,825	315,863	...	...	315,863
20	89,719	...	...	451	5,592	200,029	...	...	200,029
21	52,979	27,694	9,932	28,341	66,788	208,395	...	...	208,395
22	15,680	9,941	4,432	15,304	13,515	61,187	2,488	936	64,611
23	14,854	10,517	9,816	14,709	3,783	84,738	600	226	85,564
24	394,066	184,773	152,608	149,822	194,570	1,457,408	3,088	1,162	**1,461,658**
25	23,086	15,550	12,340	41,872	47,855	258,244	102,769	38,648	399,661
26	22,474	6,189	16,974	9,266	5,664	96,816	...	...	96,816
27	91,726	41,386	31,297	57,838	49,119	342,339	6,873	2,585	351,797
28	137,286	63,125	60,611	108,976	102,638	697,399	109,642	41,233	**848,274**
29	1,098,872	155,846	2,380,565	37,401	205,693	10,828,711	230	86	10,829,027
30	...	...	...	...	...	3,647,116	...	...	3,647,116
31	...	32	...	1,584	...	1,616	...	...	1,616
32	1,098,872	155,878	2,380,565	38,985	205,693	14,477,443	230	86	**14,477,759**
33	138,663	459,864	252,581	22,076	36,640	909,824	...	...	909,824
34	...	87,238	68,144	390,222	51,865	597,469	...	...	597,469
35	85,719	16,131	17,991	9,802	15,387	149,412	...	...	149,412
36	224,382	563,233	338,716	422,100	103,892	1,656,705	...	...	**1,656,705**
37	746	103	601	2,398	11,269	188,384	...	...	188,384
38	89,044	97,735	63,922	91,626	117,526	508,530	22,281	8,379	539,190
39	89,790	97,838	64,523	94,024	128,795	696,914	22,281	8,379	**727,574**
40	...	...	...	241,728	158,679	864,240	47,162	17,736	929,138
41	...	...	...	15,684	10,884	49,978	4,278	1,609	55,865
42	...		...	257,412	169,563	914,218	51,440	19,345	**985,003**
43	18,331,234	9,349,675	6,417,326	10,167,749	12,376,777	77,010,111	237,651	89,372	**77,337,134**

Department, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the Governor-General and the Expenses of the British Representatives at the principal Native Courts in India.

the exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in rupees at the average rate of Exchange. During the year this average rate was 1*s.* 5·44103*d.* per rupee, see page 220, and the make the total express the value in tens of rupees was therefore ·3760656.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
Direct Demands on the Revenues:			*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Refunds and Drawbacks (*b*) . .	11	25	7,488	1,958	25,848	1,413	1
Assignments and Compensations (*c*) .	12	26	299,058	5,685	...	3,576	2
Charges in respect of collection, *viz.*:—							
Land Revenue	13B	28	56,817	137,064	244,140	95,369	3
Opium (including cost of Production)	14C	31	1,405	...	...	...	4
Salt (including cost of Production) .	15B	32	145,304	...	248	...	5
Stamps	16	34	—*42,684*	3,879	2,302	2,748	6
Excise	17	35	1,295	6,949	3,255	452	7
Provincial Rates	18	36	...	...	5,099	410	8
Customs	1 B	38	...	...	17,107	...	9
Assessed Taxes	20	39	105	107	...	521	10
Forest	21	40	22,452	49,830	107,275	21,114	11
Registration	22	42	590	4,039	1,418	2,243	12
TOTAL .			491,830	209,511	406,692	127,846	13
Interest:							
Interest on Debt,*other than that charged to Railways and Irrigation Works .	25	48	369,019	268	...	26	14
Interest on other Obligations . .	26	50	293,155	357	211	3	15
TOTAL .			662,174	625	211	29	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	80,361	45,136	41,437	33,718	17
Telegraph	28	56	560,038	...	...	..	18
Mint	29	62	35,841	...	...	...	19
TOTAL .			676,240	45,136	41,437	33,718	20
Salaries and Expenses of Civil Departments:							
General Administration . . .	30	66	432,288	45,638	77,836	23,203	21
Law and Justice	31B	70	155,626	129,993	232,326	61,637	22
Police	32	73	56,373	137,110	651,243	95,436	23
Marine (including River Navigation) .	33B	75	404,773	...	27,686	4,578	24
Education	34	79	17,542	67,359	49,510	32,164	25
Ecclesiastical	35	80	16,985	4,457	6,498	1,940	26
Medical	36B	81	18,204	31,523	30,066	17,879	27
Political	37	82	482,563	1,610	25,631	4,384	28
Scientific and other Minor Departments	38B	85	267,048	5,903	6,458	4,783	29
TOTAL .			1,851,402	423,593	1,107,254	246,004	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions .	39	88	165,200	30,475	12,429	2,154	31
Civil Furlough and Absentee Allowances	40	90	472	...	...	...	32
Superannuation Allowances & Pensions	41B	92	71,010	15,567	20,262	6,226	33
Stationery and Printing . . .	42B	93	—*57,164*	12,129	20,566	5,769	34
Exchange	43	95	26,302	...	...	...	35
Miscellaneous	44B	97	54,277	6,004	21,671	6,147	36
TOTAL .			260,097	64,175	74,928	20,296	37
Famine Relief and Insurance:							
Famine Relief	45	100	...	523	...	...	38
Construction of Protective Railways .	46	100	200,000	...	...	...	39
Construction of Protective Irrigation Works	47	101	...	...	...	...	40
TOTAL .			200,000	523	...	...	41
Carried forward .			4,141,743	743,563	1,630,522	427,893	42

(*a*) *See* foot-note (*b*) to Account No. 2.

* The "Interest on Debt" distributed as follows

	India.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	375,388
Under Railway Revenue Account	2,423,448
Under Irrigation	992,591
	3,791,427

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1887.

transactions *in India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	53,729	15,873	13,352	30,082	64,789	214,532	...	...	214,532
2	30,960	24,617	18,543	114,315	950,183	1,446,937	...	...	1,446,937
3	352,142	795,068	332,456	776,316	673,375	3,462,747	1,094	411	3,464,252
4	2,722,649	...	...	...	2,458	2,726,512	1,854	697	2,729,063
5	1,122	...	...	138,602	200,886	486,162	7	3	486,172
6	48,515	17,127	15,503	16,286	21,944	85,620	44,470	16,724	146,814
7	37,781	11,336	5,771	24,083	25,586	116,508	161	61	116,730
8	22,616	640	17,178	...	5,162	51,105	...	...	51,105
9	51,371	...	...	17,615	49,725	135,818	...	...	135,818
10	27,044	3,868	3,425	6,166	8,922	50,158	...	...	50,158
11	42,278	91,936	71,623	114,906	194,999	716,413	2,436	916	719,765
12	56,237	18,745	10,273	61,426	29,874	184,845	...	...	184,845
13	3,446,444	979,210	488,124	1,299,797	2,227,903	9,677,357	50,022	18,812	**9,746,191**
14	604	1,539	1,727	649	1,556	375,388	2,596,975	976,633	3,948,996
15	11,477	839	5,433	6,163	43,469	361,107	218	82	361,407
16	12,081	2,378	7,160	6,812	45,025	736,495	2,597,193	976,715	**4,310,403**
17	393,626	148,405	139,714	123,884	182,839	1,189,120	117,125	44,047	1,350,292
18	86	...	...	...	536	560,660	111,771	42,033	714,464
19	...	...	...	...	35,465	71,306	6,686	2,514	80,506
20	393,712	148,405	139,714	123,884	218,840	1,821,086	235,582	88,594	**2,145,262**
21	200,547	160,907	126,925	149,066	175,859	1,392,269	248,248	93,358	1,733,875
22	961,875	517,421	353,811	481,111	501,185	3,394,985	1,067	401	3,396,453
23	476,977	623,499	331,052	394,600	518,807	3,285,097	...	...	3,285,097
24	85,301	...	...	1,839	6,761	530,938	230,502	86,684	848,124
25	337,637	173,866	140,381	191,159	295,114	1,304,732	440	165	1,305,337
26	18,824	24,642	21,565	32,745	30,920	158,576	300	113	158,989
27	146,514	110,024	83,326	165,152	144,132	746,820	7,169	2,696	756,685
28	2,679	11,181	73,826	21,649	90,250	713,773	29,825	11,216	754,814
29	32,691	20,839	21,535	41,334	30,559	431,150	20,342	7,650	459,142
30	2,263,045	1,642,379	1,152,421	1,478,655	1,793,587	11,958,340	537,893	202,283	**12,698,516**
31	97,880	80,624	44,318	109,764	79,680	622,524	18,287	6,877	647,688
32	1,100	3	...	42	170	1,787	187,742	70,603	260,132
33	127,084	138,138	65,065	111,076	138,055	692,483	1,575,929	592,653	2,861,065
34	197,356	54,575	44,118	95,137	63,185	435,671	91,826	34,533	562,030
35	...	...	...	...	...	26,302	...	...	26,302
36	47,058	27,685	15,629	77,793	45,746	302,010	30,398	11,432	343,840
37	470,478	301,025	169,130	393,812	326,836	2,080,777	1,904,182	716,098	**4,701,057**
38	...	...	...	518	...	1,041	...	...	1,041
39	...	...	...	...	...	200,000	...	...	200,000
40	8,400	11,969	9,877	36,514	41,219	107,979	...	...	107,979
41	8,400	11,969	9,877	37,032	41,219	309,020	...	...	**309,020**
42	6,594,160	3,085,366	1,966,426	3,339,992	4,653,410	26,583,075	5,324,872	2,002,502	**33,910,449**

(*b*) *See* Note at head of Account No. 11, page 25.

(*c*) *See* Note at head of Account No 12, page 26.

For further details, see page 49.

England.	Exchange.	Total.
2,596,975	976,633	3,948,996
566,049	212,871	3,202,368
...	...	992,591
3,163,024	1,189,504	8,143,955

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward from page 6 .			4,141,743	743,563	1,630,522	427,893	1
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance) . . .	48	104	...	...	...	21,819	2
Railway Revenue Account:							
State Railways: Working Expenses .	49	106	2,643,093	150,734	173,250	7,737	3
Interest on Debt .	25	48	2,026,745	43,288	109,384	...	4
Annuities in purchase of Railways .	50 A B & C	110	...	...	...	...	5
Interest on Capital deposited by Companies	51	111	...	...	...	...	6
Guaranteed Companies: Surplus Profits, Land and Supervision .	50	108	520,452	2	...	...	7
Interest . .	50	108	10,648	...	...	...	8
Subsidized Companies: Land, &c. .	54B	113	...	...	...	10,456	9
Miscellaneous Railway Expenditure .	55	114	24,351	...	—87	11,637	10
TOTAL .			5,225,289	194,024	282,547	29,830	11
Irrigation:							
Major Works: Working Expenses .	57	117	...	...	...	...	12
Interest on Debt .	25	48	506,574	...	...	...	13
Minor Works and Navigation . .	60	127	11,220	...	37,204	...	14
TOTAL .			517,794	...	37,204	...	15
Buildings and Roads:							
Military Works	62	141	686,356	14,430	104,868	17,308	16
Civil Works	62	141	252,971	162,500	313,453	166,235	17
TOTAL .			939,327	176,930	418,321	183,543	18
Army Services:							
Army: Effective	63	156	7,487,660	...	...	...	19
,, Non-Effective	63	156	396,583	...	...	...	20
TOTAL .			7,884,243	...	...	...	21
Special Defence Works . . .	65	170	24,903	...	12,478	...	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			18,743,299	1,114,517	2,381,072	663,085	23
Add—Portion of Allotments to Provincial Governments not spent by them in the year . .	68	174	384	...	95,728	...	24
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances .	68	174	...	*119,537*	...	*29,745*	25
Total Expenditure charged against Revenue			18,743,683	994,980	2,476,800	633,340	26
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways	69	176	*—135,189*	163,370	134,243	...	27
Irrigation Works	69	176	6,968	...	...	...	28
TOTAL .			*—128,221*	163,370	134,243	...	29
Capital Charge involved in Redemption of Liabilities	72	185	...	...	...	...	30

REVENUES of *India* in *India* and in *England*, for the Year ended 31st March 1887—*continued*.

transactions *in India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	6,594,160	3,085,366	1,966,426	3,339,992	4,653,410	26,583,075	5,324,872	2,002,502	33,910,449
2	336	160,922	...	...	...	183,077	...	...	183,077
3	684,397	100,270	1,314,668	20,144	125,596	5,219,889	...	...	5,219,889
4	206,775	17,424	19,832	...	...	2,423,448	566,049	212,871	3,202,368
5	...	...	...	...	...	...	1,677,700	630,925	2,308,625
6	...	...	...	...	347	347	343,631	129,228	473,206
7	12,484	15,375	131	22,468	29,921	600,833	...	...	600,833
8	...	...	...	...	...	10,648	2,696,976	1,014,240	3,721,864
9	30,787	4,000	...	...	...	45,243	...	...	45,243
10	13,071	2,078	34,747	3,889	4,713	94,399	...	...	94,399
11	947,514	139,147	1,369,378	46,501	160,577	8,394,807	5,284,356	1,987,264	15,666,427
12	133,260	220,615	135,608	104,917	32,373	626,773	...	...	626,773
13	227,349	258,668	...	...	...	992,591	...	...	992,591
14	123,545	21,677	63,593	270,696	161,434	689,369	1,396	525	691,290
15	484,154	500,960	199,201	375,613	193,807	2,308,733	1,396	525	2,310,654
16	5,393	10,697	22,977	56,721	140,263	1,059,013	1,908	717	1,061,638
17	819,189	566,100	427,445	603,371	710,412	4,021,676	86,081	32,372	4,140,129
18	824,582	576,797	450,422	660,092	850,675	5,080,689	87,989	33,089	5,201,767
19	..	....	...	3,973,359	2,310,178	13,771,197	1,786,601	671,879	16,229,677
20	...	...	...	303,579	149,157	849,319	1,777,565	668,481	3,295,365
21	...	...	...	4,276,938	2,459,335	14,620,516	3,564,166	1,340,360	19,525,042
22	...	...	...	...	75,729	123,110	147,170	55,346	325,626
23	8,850,746	4,463,192	3,985,427	8,699,136	8,393,533	57,294,007	14,409,949	5,419,086	77,123,042
24	52,488	...	23,820	144,062	...	316,482	...	...	316,482
25	...	*10,120*	...	...	*121,415*	*280,817*	...	...	*280,817*
26	8,903,234	4,453,072	4,009,247	8,843,198	8,272,118	57,329,672	14,409,949	5,419,086	77,158,707
27	298,078	—*25,811*	2,421,261	448,250	1,019	3,305,221	1,321,074	496,810	5,123,105
28	57,636	168,285	190,117	98,034	23,575	544,615	2,009	755	547,379
29	355,714	142,474	2,611,378	546,284	24,594	3,849,836	1,323,083	497,565	5,670,484
30	...		...	...	...	...	4,914,546	...	4,914,546

(*a*) *See* foot-note (*b*) to Account No. 2

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1887.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*—			
Land Revenue	1,094	...	1,094
Opium	1,854	...	1,854
Salt	7	...	7
Stamps	44,470	...	44,470
Excise	161	...	161
Provincial Rates	...	...	...
Customs	...	...	...
Assessed Taxes	...	...	...
Forest	...	2,436	2,436
Registration	...	...	...
TOTAL	47,586	2,436	50,022
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,596,975	2,596,975
Interest on other Obligations	...	218	218
TOTAL	...	2,597,193	2,597,193
Post Office, Telegraph, and Mint:			
Post Office	49,125	68,000	117,125
Telegraph	70,223	41,548	111,771
Mint	6,598	88	6,686
TOTAL	125,946	109,636	235,582
Salaries and Expenses of Civil Departments:			
General Administration	15,656	232,592	248,248
Law and Justice	154	913	1,067
Police	...	..	...
Marine (including River Navigation)	155,958	74,544	230,502
Education	...	440	440
Ecclesiastical	...	300	300
Medical	...	7,169	7,169
Political	3,232	26,593	29,825
Scientific and other Minor Departments	9,217	11,125	20,342
TOTAL	184,217	353,676	537,893
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	18,287	18,287
Civil Furlough and Absentee Allowances	...	187,742	187,742
Superannuation Allowances and Pensions	...	1,575,929	1,575,929
Stationery and Printing	81,632	10,194	91,826
Miscellaneous	...	30,398	30,398
TOTAL	81,632	1,822,550	1,904,182
Carried forward	439,381	4,885,491	5,324,872

No. 4.—STATEMENT showing the details of Expenditure in England, for the Year ended 31st March 1887—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward .	439,381	4,885,491	5,324,872
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance) . .	...	...	...
Railway Revenue Account:			
State Railways: Working Expenses . . .	...	...	...
Interest on Debt	...	566,049	566,049
Annuities in purchase of Railways .	...	1,677,700	1,677,700
Interest on Capital deposited by Companies	...	343,631	343,631
Guaranteed Companies: Surplus Profits, Land and Supervision . . .	...	...	...
Interest	...	2,696,976	2,696,976
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure . . .	...	...	...
TOTAL .	...	5,284,356	5,284,356
Irrigation:			
Major Works: Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	1,396	...	1,396
TOTAL .	1,396	...	1,396
Buildings and Roads:			
Military Works	1,908	...	1,908
Civil Works	1,009	85,072	86,081
TOTAL .	2,917	85,072	87,989
Army Services:			
Army: Effective	487,278	1,299,323	1,786,601
,, Non-Effective	...	1,777,565	1,777,565
TOTAL .	487,278	3,076,888	3,564,166
Special Defence Works	146,768	402	147,170
Total Expenditure charged against Revenue . .	1,077,740	13,332,209	14,409,949
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	1,309,013	12,061	1,321,074
Irrigation Works	2,009	...	2,009
TOTAL .	1,311,022	12,061	1,323,083
Capital Charge involved in Redemption of Liabilities	...	4,914,546	4,914,546

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial and Local, respectively.	INDIA.			TOTAL.
	Imperial.	Provincial.	Local.	
	Rx.	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:				
Land Revenue	14,106,066	8,819,108	130,550	23,055,724
Opium	8,942,976	...	...	8,942,976
Salt	6,621,128	36,516	...	6,657,644
Stamps	1,898,364	1,852,916	...	3,751,280
Excise	2,225,101	2,147,009	3,064	4,375,174
Provincial Rates	1,376	649,340	2,349,145	2,999,861
Customs	1,072,817	173,476	...	1,246,293
Assessed Taxes	1,103,300	251,435	...	1,354,735
Forest	501,518	602,452	...	1,103,970
Registration	150,555	148,504	...	299,059
Tributes from Native States	695,415	...	...	695,415
TOTAL	37,318,616	14,680,756	2,482,759	54,482,131
Interest	578,627	16,997	18,021	613,645
Post Office, Telegraph, and Mint:				
Post Office	1,149,565	2,322	2,420	1,154,307
Telegraph	679,179	416	...	679,595
Mint	180,346	...	...	180,346
TOTAL	2,009,090	2,738	2,420	2,014,248
Receipts by Civil Departments:				
Law and Justice	56,249	530,866	81	587,196
Police	11,836	257,287	46,740	315,863
Marine	83,126	116,866	37	200,029
Education	1,417	141,808	65,170	208,395
Medical	16	49,030	12,141	61,187
Scientific and other Minor Departments	23,797	46,712	14,229	84,738
TOTAL	176,441	1,142,569	138,398	1,457,408
Miscellaneous:				
Receipts in aid of Superannuation, &c.	223,735	34,429	80	258,244
Stationery and Printing	49,545	47,271	...	96,816
Miscellaneous	81,291	133,485	127,563	342,339
TOTAL	354,571	215,185	127,643	697,399
Railways:				
State Railways (gross Earnings)	9,720,058	1,108,653	...	10,828,711
Guaranteed Companies (net Traffic Receipts)	3,647,116	...	...	3,647,116
Subsidized Companies (Repayment of Advances of Interest)	1,584	32	...	1,616
TOTAL	13,368,758	1,108,685	...	14,477,443
Irrigation:				
Major Works: Direct Receipts	313,367	596,457	...	909,824
Portion of Land Revenue due to Irrigation	597,469	...	...	597,469
Minor Works and Navigation	32,936	115,007	1,469	149,412
TOTAL	943,772	711,464	1,469	1,656,705
Buildings and Roads:				
Military Works	188,384	...	...	188,384
Civil Works	9,588	323,464	175,478	508,530
TOTAL	197,972	323,464	175,478	696,914
Receipts by Military Department:				
Army: Effective	864,240	...	...	864,240
Non-Effective	49,978	...	...	49,978
TOTAL	914,218	...	...	914,218
GRAND TOTAL, REVENUE Rx.	55,862,065	18,201,858	2,946,188	77,010,111

divisions, IMPERIAL, PROVINCIAL and LOCAL, for the Year ended 31st March 1887.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial and Local, respectively.	INDIA. Imperial.	Provincial.	Local.	TOTAL.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	138,414	72,390	3,728	214,532
Assignments and Compensations	542,282	904,655	...	1,446,937
Charges in respect of Collection, *viz.*—				
Land Revenue	317,647	2,684,740	460,360	3,462,747
Opium (including cost of Production)	2,726,512	...	...	2,726,512
Salt (including cost of Production)	388,715	97,447	...	486,162
Stamps	21,539	64,081	...	85,620
Excise	58,244	57,595	669	116,508
Provincial Rates	...	21,596	29,509	51,105
Customs	...	135,818	...	135,818
Assessed Taxes	44,066	6,092	...	50,158
Forest	312,089	404,324	...	716,413
Registration	92,729	92,116	...	184,845
TOTAL	4,642,237	4,540,854	494,266	9,677,357
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	375,388	...	...	375,388
Interest on other Obligations	358,378	...	2,729	361,107
TOTAL	733,766	...	2,729	736,495
Post Office, Telegraph, and Mint:				
Post Office	1,079,312	39,369	70,439	1,189,120
Telegraph	560,038	622	...	560,660
Mint	71,306	...	...	71,306
TOTAL	1,710,656	39,991	70,439	1,821,086
Salaries and Expenses of Civil Departments:				
General Administration	615,600	707,843	68,826	1,392,269
Law and Justice	193,196	3,201,696	93	3,394,985
Police	442,526	2,527,030	315,541	3,285,097
Marine (including River Navigation)	404,773	122,695	3,470	530,938
Education	15,844	841,783	447,105	1,304,732
Ecclesiastical	158,576	...	...	158,576
Medical	23,441	572,943	150,436	746,820
Political	713,536	57	180	713,773
Scientific and other Minor Departments	374,034	132,024	25,092	431,150
TOTAL	2,841,526	8,106,071	1,010,743	11,958,340
Miscellaneous Civil Charges:				
Territorial and Political Pensions	622,524	...	...	622,524
Civil Furlough and Absentee Allowances	1,787	...	...	1,787
Superannuation Allowances and Pensions	91,276	599,583	1,624	692,483
Stationery and Printing	73,899	357,831	3,941	435,671
Exchange	26,302	...	...	26,302
Miscellaneous	89,700	137,834	74,476	302,010
TOTAL	905,488	1,095,248	80,041	2,080,777
Famine Relief and Insurance				
Famine Relief	...	518	523	1,041
Construction of Protective Railways	200,000	...	...	200,000
Construction of Protective Irrigation Works	107,979	...	...	107,979
TOTAL	307,979	518	523	309,020
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	183,077	...	183,077
Railway Revenue Account:				
State Railways: Working Expenses	4,554,385	665,504	...	5,219,889
Interest on Debt	2,026,745	396,703	...	2,423,448
Interest on Capital deposited by Companies	347	...	...	347
Guaranteed Companies: Surplus Profits, Land and Supervision	600,833	...	...	600,833
Interest	10,648	...	...	10,648
Subsidized Companies: Land, &c.	30,680	14,563	...	45,243
Miscellaneous Railway Expenditure	81,270	13,129	...	94,399
TOTAL	7,304,908	1,089,899	...	8,394,807
Irrigation:				
Major Works: Working Expenses	279,893	346,880	...	626,773
Interest on Debt	506,574	486,017	...	992,591
Minor Works and Navigation	531,288	154,388	3,693	689,369
TOTAL	1,317,755	987,285	3,693	2,308,733
Buildings and Roads:				
Military Works	1,059,013	...	...	1,059,013
Civil Works	614,672	1,982,497	1,424,507	4,021,676
TOTAL	1,673,685	1,982,497	1,424,507	5,080,689
Army Services:				
Army: Effective	13,771,197	...	...	13,771,197
Non-Effective	849,319	...	...	849,319
TOTAL	14,620,516	...	...	14,620,516
Special Defence Works	123,110			123,110
	36,181,626	18,025,440	3,086,941	57,294,007
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	+147,225	+35,665
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	—111,560	...	
GRAND TOTAL, EXPENDITURE . Rx.	36,181,626	17,913,880	3,234,166	57,329,672

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	112,381	438,665	974,519	178,591	2,566,478	4,201,026	1,163,996	2,986,021	1,484,389	14,106,066
Opium	219	21,470	33,273	41,960	6,212,405	43,732	3,161	...	2,586,756	8,942,976
Salt	1,595,726	62,231	22,000	...	1,948,510	...	...	1,413,010	1,579,651	6,621,128
Stamps	42,054	73,453	47,756	37,108	673,159	318,423	175,720	291,034	239,657	1,898,364
Excise	71,366	128,760	129,923	109,918	506,291	288,910	68,493	458,329	463,111	2,225,101
Provincial Rates	1,376	...	...	...	...	...	...	...	...	1,376
Customs	...	...	422,683	...	308,621	...	...	123,102	218,411	1,072,817
Assessed Taxes	124,162	28,742	16	20,505	287,777	162,405	93,380	132,672	253,641	1,103,300
Forest	12,949	47,871	110,741	10,600	32,682	78,678	56,363	...	151,634	501,518
Registration	1,640	3,911	1,648	1,821	51,922	17,232	9,643	[43,561	19,177	150,555
Tributes from Native States	219,749	14,601	...	10	...	...	27,948	344,643	88,464	695,415
TOTAL	2,181,622	819,704	1,742,559	400,513	12,587,845	5,110,406	1,598,704	5,792,372	7,084,891	37,318,616
Interest	271,330	931	3,994	333	65,261	14,672	17,617	32,429	172,060	578,627
Post Office, Telegraph, and Mint:										
Post Office	78,498	46,158	46,247	28,168	245,532	161,635	156,768	186,772	199,787	1,149,565
Telegraph	679,179	...	...	...	...	...	...	...	...	679,179
Mint	103,214	...	...	...	...	...	...	40	77,092	180,346
TOTAL	860,891	46,158	46,247	28,168	245,532	161,635	156,768	186,812	276,879	2,009,090
Receipts by Civil Departments:										
Law and Justice	45,065	...	11,184	...	...	...	...	...	...	56,249
Police	6,612	...	5,186	...	...	...	38	...	...	11,836
Marine	83,126	...	...	...	...	...	...	...	...	83,126
Education	1,417	...	...	...	...	...	...	...	...	1,417
Medical	16	...	...	...	...	...	...	...	...	16
Scientific and other Minor Departments	23,797	...	...	...	...	...	...	...	...	23,797
TOTAL	160,033	...	16,370	...	...	...	38	...	...	176,441
Miscellaneous:										
Receipts in aid of Superannuation, &c.	110,419	1,910	1,948	1,377	18,462	13,474	6,861	39,685	29,599	223,735
Stationery and Printing	30,248	1,975	1,491	187	2,221	1,184	10,528	920	791	49,545
Miscellaneous	25,375	92	15,426	142	8,334	545	288	1,068	30,021	81,291
TOTAL	166,042	3,977	18,865	1,706	29,017	15,203	17,677	41,673	60,411	354,571
Railways:										
State Railways (gross Earnings)	6,437,833	84,941	...	...	571,711	9,234	2,373,245	37,401	205,693	9,720,058
Guaranteed Companies (net Traffic Receipts)	3,647,116	...	...	...	...	...	...	...	...	3,647,116
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	1,584	...	1,584
TOTAL	10,084,949	84,941	...	...	571,711	9,234	2,373,245	38,985	205,693	13,368,758
Irrigation:										
Major Works: Direct Receipts	...	...	...	...	...	2,070	252,581	22,076	36,640	313,367
Portion of Land Revenue due to Irrigation	...	...	...	...	...	87,238	68,144	390,222	51,865	597,469
Minor Works and Navigation	1,511	...	...	...	486	...	13,197	2,355	15,387	32,936
TOTAL	1,511	...	...	...	486	89,308	333,922	414,653	103,892	943,772
Buildings and Roads:										
Military Works	171,864	281	646	476	746	103	601	2,398	11,269	188,384
Civil Works	7,291	...	2,193	...	104	...	...	...	...	9,588
TOTAL	179,155	281	2,839	476	850	103	601	2,398	11,269	197,972
Receipts by Military Department:										...
Army: Effective	463,833	...	...	...	...	...	...	241,728	158,679	864,240
Non-Effective	23,410	...	...	...	...	...	...	15,684	10,884	49,978
TOTAL	487,243	...	...	...	...	...	...	257,412	169,563	914,218
TOTAL, IMPERIAL REVENUE . Rx.	14,392,776	955,992	1,830,874	431,196	13,500,702	5,400,561	4,498,572	6,766,734	8,084,658	55,862,065

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1887.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	7,487	1,040	16,314	620	40,735	7,982	7,226	20,970	36,040	138,414
Assignments and Compensations	299,058	5,316	...	3,576	16,497	7,267	18,543	114,315	77,710	542,282
Charges in respect of Collection, *viz.*—										
Land Revenue	53,545	17,082	126,144	15,605	16,638	62,401	26,232	...	...	317,647
Opium (including cost of Production)	1,405	...	...	...	2,722,649	...	...	...	2,458	2,726,512
Salt (including cost of Production)	145,304	...	...	...	22	...	...	138,602	104,787	388,715
Stamps	—42,684	1,939	1,223	1,374	24,257	8,564	7,751	8,143	10,972	21,539
Excise	626	3,475	1,638	226	18,890	5,668	2,886	12,042	12,793	58,244
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	105	93	...	521	22,666	3,552	3,369	5,833	7,927	44,066
Forest	22,452	24,915	53,747	10,557	21,139	45,968	35,811	...	97,500	312,089
Registration	590	2,020	721	1,121	28,119	9,372	5,136	30,713	14,937	92,729
TOTAL	487,888	55,880	199,787	33,600	2,911,612	150,774	106,954	330,618	365,124	4,642,237
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	369,019	268	...	26	604	1,539	1,727	649	1,556	375,388
Interest on other Obligations	293,155	357	211	3	11,477	839	5,433	5,183	41,720	358,378
TOTAL	662,174	625	211	29	12,081	2,378	7,160	5,832	43,276	733,766
Post Office, Telegraph, and Mint:										
Post Office	80,288	39,803	29,677	30,266	359,265	129,166	125,443	113,254	172,150	1,079,312
Telegraph	560,038	...	...	...	...	...	...	...	...	560,038
Mint	35,841	...	...	...	...	...	...	...	35,465	71,306
TOTAL	676,167	39,803	29,677	30,266	359,265	129,166	125,443	113,254	207,615	1,710,656
Salaries and Expenses of Civil Departments:										
General Administration	432,263	6,310	35,457	4,495	26,374	22,620	16,413	29,100	42,568	615,600
Law and Justice	155,533	...	37,663	...	...	...	...	...	...	193,196
Police	54,686	446	349,022	...	6,483	2,410	21,596	2,647	5,236	442,526
Marine (including River Navigation)	404,773	...	...	...	...	...	...	...	...	404,773
Education	15,734	...	110	...	...	...	...	...	...	15,844
Ecclesiastical	16,985	4,457	6,498	1,940	18,824	24,642	21,565	32,745	30,920	158,576
Medical	16,450	...	6,991	...	...	...	...	...	...	23,441
Political	482,383	1,610	25,574	4,384	2,679	11,181	73,826	21,649	90,250	713,536
Scientific and other Minor Departments	266,514	...	674	...	626	11	1,258	1,857	3,094	274,034
TOTAL	1,845,321	12,823	461,989	10,819	54,986	60,864	134,658	87,998	172,068	2,841,526
Miscellaneous Civil Charges:										
Territorial and Political Pensions	165,200	30,475	12,429	2,154	97,880	80,624	44,318	109,764	79,680	622,524
Civil Furlough and Absentee Allowances	472	...	...	...	1,100	3	...	42	170	1,787
Superannuation Allowances and Pensions	70,846	...	517	...	305	...	27	12,176	7,405	91,276
Stationery and Printing	—57,164	...	3,484	...	90,749	...	...	28,407	8,423	73,899
Exchange	26,302	...	...	...	...	...	...	...	...	26,302
Miscellaneous	53,381	424	14,680	1,446	4,630	4,611	4,564	3,636	2,328	89,700
TOTAL	259,037	30,899	31,110	3,600	194,664	85,238	48,909	154,025	98,006	905,488
Famine Relief and Insurance:										
Construction of Protective Railways	200,000	...	...	...	...	...	...	...	...	200,000
Construction of Protective Irrigation Works	...	...	...	...	8,400	11,969	9,877	36,514	41,219	107,979
TOTAL	200,000	...	...	...	8,400	11,969	9,877	36,514	41,219	307,979
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways: Working Expenses	2,643,093	70,364	...	...	370,103	8,199	1,316,886	20,144	125,596	4,554,385
Interest on Debt	2,026,745	...	...	...	...	...	...	...	...	2,026,745
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	347	347
Guaranteed Companies: Surplus Profits, Land & Supervision	520,452	2	...	...	12,484	15,375	131	22,468	29,921	600,833
Interest	10,648	...	...	...	...	...	...	...	...	10,648
Subsidized Companies: Land, &c.	...	...	...	...	30,680	...	...	...	...	30,680
Miscellaneous Railway Expenditure	24,351	...	—87	11,637	7,584	...	34,747	...	3,038	81,270
TOTAL	5,225,289	70,366	—87	11,637	420,851	23,574	1,351,764	42,612	158,902	7,304,908
Irrigation—										
Major Works: Working Expenses	...	...	...	...	...	6,995	135,608	104,917	32,373	279,893
Interest on Debt	506,574	...	...	...	...	...	...	...	...	506,574
Minor Works and Navigation	11,220	...	13,820	...	54,424	569	61,406	228,415	161,434	531,288
TOTAL	517,794	...	13,820	...	54,424	7,564	197,014	333,332	193,807	1,317,755
Buildings and Roads:										
Military Works	686,356	14,430	104,868	17,308	5,393	10,697	22,977	56,721	140,263	1,059,013
Civil Works	247,469	2,107	171,550	6,055	51,026	21,734	85,737	4,339	24,655	614,672
TOTAL	933,825	16,537	276,418	23,363	56,419	32,431	108,714	61,060	164,918	1,673,685
Army Services:										
Army: Effective	7,487,660	...	...	...	...	...	...	3,973,359	2,310,178	13,771,197
Non-Effective	396,583	...	...	...	...	...	...	303,579	149,157	849,319
TOTAL	7,884,243	...	...	...	...	...	...	4,276,938	2,459,335	14,620,516
Special Defence Works	34,903	...	12,478	...	...	...	...	...	75,729	123,110
TOTAL, IMPERIAL EXPENDITURE Rx.	18,726,641	226,933	1,025,403	113,314	4,072,702	503,958	2,090,493	5,442,183	3,979,999	36,181,626

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	...	187,009	506,269	252,051	1,311,008	1,561,971	937,472	1,358,287	2,705,041	8,819,108
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	10,756	...	10,212	...	...	12,012	3,536	36,516
Stamps	...	73,454	44,360	37,108	673,159	318,423	175,720	291,034	239,658	1,852,916
Excise	...	128,761	123,197	109,917	506,292	288,909	68,493	458,329	463,111	2,147,009
Provincial Rates	...	16,664	...	...	399,525	167,907	65,244	...	...	649,340
Customs	...	...	158,515	...	6,881	...	...	2,634	5,446	173,476
Assessed Taxes	...	11,604	...	...	76,680	59,663	18,997	21,673	62,818	251,435
Forest	...	47,870	99,933	10,601	32,681	78,678	56,364	124,691	151,634	602,452
Registration	...	3,911	1,237	1,820	51,922	17,233	9,643	43,561	19,177	148,504
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	469,273	944,267	411,497	3,068,360	2,492,784	1,331,933	2,312,221	3,650,421	14,680,756
Interest	...	342	...	56	8,264	2,051	730	234	5,320	16,997
Post Office, Telegraph, and Mint:										
Post Office	...	...	...	...	...	...	2,197	5	120	2,322
Telegraph	...	...	...	...	106	...	...	...	310	416
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	106	...	2,197	5	430	2,738
Receipts by Civil Departments:										
Law and Justice	...	49,419	43,669	14,930	150,094	101,273	63,837	55,577	52,067	530,866
Police	...	3,670	13,652	10,546	66,926	35,348	61,243	35,440	30,462	257,287
Marine	...	...	20,909	195	89,719	...	...	451	5,592	116,866
Education	...	13,871	1,839	3,929	52,882	16,172	7,607	16,456	29,052	141,808
Medical	...	364	965	127	15,648	600	3,868	14,105	13,353	49,030
Scientific and other Minor Departments	...	1,047	1,092	7	12,222	10,479	4,829	14,709	2,327	46,712
TOTAL	...	68,371	82,126	29,734	387,491	163,872	141,384	136,738	132,853	1,142,569
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	800	600	487	4,624	2,076	5,479	2,107	18,256	34,429
Stationery and Printing	...	1,638	436	274	20,253	5,005	6,446	8,346	4,873	47,271
Miscellaneous	...	3,391	3,036	3,125	70,276	27,031	15,043	6,864	4,719	133,485
TOTAL	...	5,829	4,072	3,886	95,153	34,112	26,968	17,317	27,848	215,185
Railways:										
State Railways (gross Earnings)	...	131,760	291,663	4,137	527,161	146,612	7,320	...	...	1,108,653
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	32	...	...	...	32
TOTAL	...	131,760	291,663	4,137	527,161	146,644	7,320	...	...	1,108,685
Irrigation:										
Major Works: Direct Receipts	...	...	...	...	138,663	457,794	...	...	...	596,457
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	2,871	...	83,917	16,131	4,641	7,447	...	115,007
TOTAL	...	...	2,871	...	222,580	473,925	4,641	7,447	...	711,464
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	7,847	4,452	727	86,735	90,857	45,643	11,236	75,967	323,464
TOTAL	...	7,847	4,452	727	86,735	90,857	45,643	11,236	75,967	323,464
Receipts by Military Department:										
Army: Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, PROVINCIAL REVENUE . Rx.	...	683 422	1,329,451	450,037	4,395,850	3,404,245	1,560,816	2,485,198	3,892,839	18,201,858

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1887.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Pnnjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	908	9,225	653	12,032	7,710	6,099	7,488	28,275	72,390
Assignments and Compensations	...	369	...	...	14,463	17,350	...	...	872,473	904,655
Charges in respect of Collection, *viz.*:										
Land Revenue	...	86,507	117,996	79,764	335,504	730,667	202,859	458,205	673,238	2,684,740
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	248	...	1,100	...	...	...	96,099	97,447
Stamps	...	1,940	1,079	1,374	24,258	8,563	7,752	8,143	10,972	64,081
Excise	...	3,474	1,617	226	18,891	5,668	2,885	12,041	12,793	57,595
Provincial Rates	...	...	...	...	3,778	640	17,178	...	...	21,596
Customs	...	..	17,107	...	51,371	...	...	17,615	49,725	135,818
Assessed Taxes	...	14	...	...	4,378	316	56	333	995	6,092
Forest	...	24,915	53,528	10,557	21,139	45,968	35,812	114,906	97,499	404,324
Registration	...	2,019	697	1,122	28,118	9,373	5,137	30,713	14,937	92,116
TOTAL	...	120,146	201,497	93,696	515,032	826,255	277,778	649,444	1,857,006	4,540,854
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Post Office, Telegraph, and Mint:										
Post Office	...	5,333	5,108	199	...	...	7,410	10,630	10,689	39,369
Telegraph	...	...	...	...	86	...	...	...	536	622
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	5,333	5,108	199	86	...	7,410	10,630	11,225	39,991
Salaries and Expenses of Civil Departments:										
General Administration	...	36,155	41,021	18,708	159,389	128,623	95,406	105,304	123,237	707,843
Law and Justice	...	129,993	194,663	61,637	961,875	517,421	353,811	481,111	501,185	3,201,696
Police	...	132,089	266,196	95,436	470,384	376,498	308,457	391,953	486,017	2,527,030
Marine (including River Navigation)	...	...	24,216	4,578	85,301	...	...	1,839	6,761	122,695
Education	...	47,155	35,582	16,975	335,390	36,853	82,958	126,708	160,162	841,783
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	27,237	20,498	13,864	146,404	65,484	55,342	114,767	129,347	572,943
Political	...	...	57	...	...	...	...	...	...	57
Scientific and other Minor Departments	...	4,845	5,132	783	29,512	20,549	9,401	39,477	22,325	132,024
TOTAL	...	377,474	587,365	211,981	2,188,255	1,145,428	905,375	1,261,159	1,429,034	8,106,071
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	..	15,447	19,678	6,066	126,736	137,839	64,856	98,346	130,615	599,583
Stationery and Printing	...	12,104	17,082	5,769	103,935	54,575	43,548	66,730	54,088	357,831
Miscellaneous	...	4,905	3,892	1,642	37,683	22,720	5,998	25,194	35,800	137,834
TOTAL	...	32,456	40,652	13,477	268,354	215,134	114,402	190,270	220,503	1,095,248
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	...	...	518	...	518
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	518	...	518
Construction of Railways (Charged against Revenue, in addition to that under Famine Insurance)	...	...	...	21,819	336	160,922	...	...	...	183,077
Railway Revenue Account:										
State Railways: Working Expenses	...	80,370	173,250	7,737	314,294	92,071	−2,218	...	...	665,504
Interest on Debt	...	43,288	109,384	...	206,775	17,424	19,832	...	...	396,703
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies: Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	10,456	107	4,000	...	...	...	14,563
	...	...	...	...	5,487	2,078	...	3,889	1,675	13,129
TOTAL	...	123,658	282,634	18,193	526,663	115,573	17,614	3,889	1,675	1,089,899
Irrigation:										
Major Works: Working Expenses	...	...	...	...	133,260	213,620	...	...	...	346,880
Interest on Debt	...	...	...	...	227,349	258,668	...	...	...	486,017
Minor Works and Navigation	...	...	19,793	...	69,063	21,108	2,143	42,281	...	154,388
TOTAL	...	...	19,793	...	429,672	493,396	2,143	42,281	...	987,285
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	..	...	...
Civil Works	...	139,054	122,954	62,317	396,205	286,200	258,074	238,224	479,469	1,982,497
TOTAL	...	139,054	122,954	62,317	396,205	286,200	258,074	238,224	479,469	1,982,497
Army Services:										
Army: Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	..	...	..	...	...
TOTAL	...	798,121	1,260,003	421,682	4,324,603	3,242,908	1,582,796	2,396,415	3,998,912	18,025,440
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	+71,743	...	+52,911	...	+3,106	+78,689	...	} −111,560
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	−115,656	...	−28,576	...	−12,408	...	...	−161,369	
TOTAL, PROVINCIAL EXPENDITURE Rx.	...	682,465	1,331,746	393,106	4,377,514	3,230,500	1,585,902	2,475,104	3,837,543	17,913,880

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	...	...	375	...	...	...	2,742	114,594	12,839	130,550
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	1,810	...	1,254	...	...	...	...	...	...	3,064
Provincial Rates	7,783	56,637	102,827	51,349	404,088	500,699	308,478	649,692	267,592	2,349,145
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	9,593	56,637	104,456	51,349	404,088	500,699	311,220	764,286	280,431	2,482,759
Interest	38	18	...	...	6,119	2,581	...	8,071	1,194	18,021
Post Office, Telegraph, and Mint:										
Post Office	...	...	23	...	1,263	...	1,134	...	...	2,420
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	23	...	1,263	...	1,134	...	...	2,420
Receipts by Civil Departments:										
Law and Justice	81	...	...	...	...	...	...	...	...	81
Police	565	13,766	2,922	...	3,814	...	3,310	...	22,363	46,740
Marine	...	...	37	...	...	...	...	...	...	37
Education	582	822	94	107	97	11,522	2,325	11,885	37,736	65,170
Medical	328	444	63	8	32	9,341	564	1,199	162	12,141
Scientific and other Minor Departments	116	310	1	4,689	2,632	38	4,987	...	1,456	14,229
TOTAL	1,672	15,342	3,117	4,804	6,575	20,901	11,186	13,084	61,717	138,398
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	80	...	80
Stationery and Printing	...	...	...	...	...	...	...	...	...	...
Miscellaneous	3,532	5,409	9,649	1,796	13,116	13,810	15,966	49,906	14,379	127,563
TOTAL	3,532	5,409	9,649	1,796	13,116	13,810	15,966	49,986	14,379	127,643
Railways:										
State Railways (gross Earnings)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works: Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	1,316	...	153	...	...	1,469
TOTAL	...	...	...	...	1,316	...	153	...	...	1,469
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,207	7,219	4,701	12,040	2,205	6,878	18,279	80,390	41,559	175,478
TOTAL	2,207	7,219	4,701	12,040	2,205	6,878	18,279	80,390	41,559	175,478
Receipts by Military Department:										
Army: Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE . Rx.	17,042	84,625	121,946	69,989	434,682	544,869	357,938	915,817	399,280	2,946,188

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1887.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	1	10	309	140	962	181	27	1,624	474	3,728
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*:										
Land Revenue	3,272	33,475	...	...	...	2,000	103,365	318,111	137	460,360
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	669	...	...	...	...	...	...	...	...	669
Provincial Rates	...	...	5,099	410	18,838	...	...	...	5,162	29,509
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,942	33,485	5,408	550	19,800	2,181	103,392	319,735	5,773	494,266
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	...	...	...	980	1,749	2,729
TOTAL	...	...	...	...	...	...	...	980	1,749	2,729
Post Office, Telegraph, and Mint:										
Post Office	73	...	6,652	3,253	34,361	19,239	6,861	...	...	70,439
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	73	...	6,652	3,253	34,361	19,239	6,861	...	...	70,439
Salaries and Expenses of Civil Departments:										
General Administration	25	3,173	1,358	...	14,784	9,664	15,106	14,662	10,054	68,826
Law and Justice	93	...	...	...	...	...	...	...	...	93
Police	1,687	4,575	36,025	...	110	244,591	999	...	27,554	315,541
Marine (including River Navigation)	...	...	3,470	...	...	...	...	...	...	3,470
Education	1,808	20,204	13,818	15,189	2,247	137,013	57,423	64,451	134,952	447,105
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	1,754	4,286	2,577	4,015	110	44,540	27,984	50,385	14,785	150,436
Political	180	...	...	...	...	...	...	...	...	180
Scientific and other Minor Departments	534	1,058	652	4,000	2,553	279	10,876	...	5,140	25,092
TOTAL	6,081	33,296	57,900	23,204	19,804	436,087	112,388	129,498	192,485	1,010,743
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	164	120	67	160	43	299	182	554	35	1,624
Stationery and Printing	...	25	...	...	2,672	...	570	...	674	3,941
Miscellaneous	896	675	3,099	3,059	4,745	354	5,067	48,963	7,618	74,476
TOTAL	1,060	820	3,166	3,219	7,460	653	5,819	49,517	8,327	80,041
Famine Relief and Insurance:										
Famine Relief	...	523	...	...	...	...	...	...	...	523
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	523	...	...	...	...	...	...	...	523
Construction of Railways (Charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways: Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies: Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Advances of Interest	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works: Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	3,591	...	58	...	44	...	...	3,693
TOTAL	...	...	3,591	...	58	...	44	...	...	3,693
Buildings and Roads:										
Military Works	..	...	...	...	...	...	...	...	...	...
Civil Works	5,502	21,339	18,949	97,863	371,958	258,166	83,634	360,808	206,288	1,424,507
TOTAL	5,502	21,339	18,949	97,863	371,958	258,166	83,634	360,808	206,288	1,424,507
Army Services:										
Army: Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	16,658	89,463	95,666	128,089	453,441	716,326	312,138	860,538	414,622	3,086,941
Add—Portion of Local Revenue not spent in the year	+384	..	+23,985	...	...	+2,288	+20,714	+65,373	+39,954	+147,225
Deduct—Portion of Local Expenditure defrayed from Local balances	...	—3,881	...	—1,169	—423	...	...	...	...	
TOTAL, LOCAL EXPENDITURE . Rx.	17,042	85,582	119,651	126,920	453,018	718,614	332,852	925,911	454,576	3,234,166

No. 9.—Account of Receipts and Disbursements other than Revenue and ended 31st

	No. of Account.	No. of Page.	India.	England.	Total.
			Rx.	£	
Revenue	2	5	77,010,111	237,651	77,247,762
Exchange added to Revenue	2	5	89,372	...	89,372
Total			77,099,483	237,651	77,337,134
Permanent Debt incurred:	75	196			
Sterling Debt.					
India 3½ p. c. Stock					
India 3 p. c. Stock					
Rupee Debt.					
4 p. c. Rupee Loan			...	4,914,546	
Stock Notes			...	5,207,446	
			1,200,000	...	
			8,860	...	
Total			1,208,860	(a)10,121,992	11,330,852
Net			...	...	9,727,538
Unfunded Debt:					
Treasury Notes	77	199	450	...	
Deposits of Service Funds	78	199	127,009	...	
Savings Bank Deposits	79	200	5,353,975	...	
Total			5,481,434	...	5,481,434
Net			...	...	775,845
Deposits and Advances:					
Balances of Provincial Allotments	68	174	316,482	...	
Excluded Local Funds	80	201	678,794	...	
Political and Railway Funds	81	201	41,520	...	
Departmental and Judicial Deposits	82	202	14,959,691	...	
Advances	*Vide* Appendix A.	226	6,913,417	3,768	
Suspense Accounts		229	148,280	...	
Exchange on Remittance Accounts		230	1,362,389	...	
Miscellaneous		231	63,564	9,812	
Total			24,484,137	13,580	24,497,717
Net					1,305,177
Loans to Municipalities, Native States, &c.	83	208	1,136,086	...	1,136,086
Net			...	...	82,826
Capital Receipts from Railway Companies:					
On account of Subscribed Capital	84	216	700	4,135,372	
Repayments	84	216	1,828,137	4,439	
Total			1,828,837	4,139,811	5,968,648
Net			...	...	0
Remittances:					
Inland Money Orders		234	10,538,909	...	
Other Local Remittances		235	11,175	...	
Other Departmental Accounts		232	143,178	...	
Net Receipts by Civil Treasuries from:					
Post Office		232	2,122,428	...	
Guaranteed Railways		232	3,722,951	...	
Net Receipts from Civil Treasuries by:					
Telegraph		232	62,548	...	
Marine		232	382,986	...	
Military		232	13,012,338	...	
Public Works		232	5,289,540	...	
Remittance Account between England and India	*Vide* Appendix A.	85	218	2,211,640	234,859
Total			37,497,693	234,859	37,732,552
Net			...	...	236,551
Secretary of State's Bills drawn	86	220	...	12,136,279	12,136,279
Total Receipts			148,736,530	26,884,172	175,620,702
Opening Balance	87	221	12,754,478	4,726,585	17,481,063
GRAND TOTAL			161,491,008	31,610,757	193,101,765

(a) Includes 4,914,546*l.* in respect of the Redemption of Liabilities connected with the purchase of the East Indian and the Scinde-Punjab and Delhi Railways.

EXPENDITURE of the GOVERNMENT of *India* in *India* and in *England*, for the Year March, 1887.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Expenditure.	3	9	57,294,007	14,409,949	71,703,956
Exchange charged as Expenditure	3	9	5,419,086	...	5,419,086
Add—Provincial Surpluses transferred to "Deposits"	3	9	316,482	...	316,482
Deduct—Provincial Deficits charged against "Deposits"	3	9	—*280,817*	...	—*280,817*
TOTAL			62,748,758	14,409,949	77,158,707
Expenditure not charged to Revenue:					
Capital Outlay on Railways and Irrigation Works	3	9	3,849,836	1,323,083	
Capital charge involved in Redemption of Liabilities	3	9	...	4,914,546	
Exchange on Expenditure not charged to Revenue	3	9	497,565	...	
TOTAL			4,347,401	6,237,629	10,585,030
Permanent Debt discharged	75	196			
Sterling Debt.					
India 5 p. c. Stock			...	320	
India 4 p. c. Stock (besides £81,970, cancelled) (*b*)			...	...	
Eastern Bengal Railway Debentures			...	409,700	
East Indian Railway Debentures			...	1,000	
Rupee Debt.					
5⅓ p. c. Loans			890	...	
5 p. c. Loans			550	...	
4½ p. c. Loans			36,535	...	
4 p. c. Loans			1,147,985	...	
Stock Notes			6,334	...	
TOTAL			1,192,294	411,020	1,603,314
NET			...	...	0
Unfunded Debt:					
Special Loans	76	198	220	...	
Treasury Notes	77	199	2,300	...	
Deposits of Service Funds	78	199	69,909	...	
Savings Bank Deposits	79	200	4,633,160	...	
TOTAL			4,705,589	...	4,705,589
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	68	174	280,817	...	
Excluded Local Funds	80	201	717,372	...	
Political and Railway Funds	81	201	49,351	...	
Departmental and Judicial Deposits	82	202	14,915,051	...	
Advances	*Vide* Appendix A.	227	7,028,718	6,280	
Suspense Accounts		229	132,473	...	
Miscellaneous		231	62,478	...	
TOTAL			23,186,260	6,280	23,192,540
NET			...	...	0
Loans to Municipalities, Native States, &c.	83	208	1,053,260	...	1,053,260
NET			...	...	0
Payments to Railway Companies on Capital Account(*c*)					
For discharge of Debentures	84	216	...	1,417,800	
For Expenditure	84	216	3,641,145	1,594,076	
TOTAL			3,641,145	3,011,876	6,653,021
NET			...	...	684,373
Remittances:					
Inland Money Orders	*Vide* Appendix A.	234	10,519,085	...	
Other Departmental Accounts		233	155,388	...	
Net Payments into Civil Treasuries by:					
Post Office		233	2,137,247	...	
Guaranteed Railways		233	3,722,951	...	
Net Issues from Civil Treasuries to:					
Telegraph		233	62,234	...	
Marine		233	378,399	...	
Military		233	12,916,977	...	
Public Works		233	5,176,278	...	
Remittance Account between England and India	85	218	174,268	2,253,174	
TOTAL			35,242,827	2,253,174	37,496,001
NET			...	...	0
Secretary of State's Bills paid	86	220	12,177,689	...	12,177,689
Total Disbursements			148,295,223	26,329,928	174,625,151
Closing Balance	87	221	13,195,785	5,280,829	18,476,614
GRAND TOTAL			161,491,008	31,610,757	193,101,765

(*b*) £46,141, £3,368, and £25,381 Aggregating £74,890 cancelled by charge to E. Indian, Eastern Bengal and S. P. & Delhi Railways Sinking Funds—the purchase money £76,197, being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £7,080 is on account of Discount Sinking Fund and the cost of purchase 7,192*l.* is included under Interest on Debt.

(*c*) This does not include advances to the E. I. Railway Company or advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajpootana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section A.—Revenue.

Revenue Rx. 54,482,131. Expenditure Rx. 9,746,191.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Revenue.	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	41,782,143	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . .	24	3,313,548	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	214,532
Assignments and Compensations.	12	Expenditure	26	...	...	1,446,937
Land Revenue . .	13A	Receipts	27	...	23,055,724	...
„ . .	13B	Expenditure	28	...	...	3,464,252
Opium . . .	14A	Receipts	30	...	8,942,976	...
„ . . .	14B	Store Account	30	...	...	...
„ . . .	14C	Expenditure	31	...	...	2,729,063
Salt . . .	15A	Receipts	31	...	6,657,644	...
„ . . .	15B	Expenditure	32	...	...	486,172
„ . . .	15C	Store Account	33	...	...	...
Stamps . . .	16	Receipts and Expenditure . . .	34	...	3,751,280	146,814
Excise . . .	17	Receipts and Expenditure . . .	35	...	4,375,174	116,730
Provincial Rates .	18	Receipts and Expenditure . . .	36	...	2,999,861	51,105
Customs . . .	19A	Receipts	37	...	1,246,293	...
„ . . .	19B	Expenditure	38	...	...	135,818
Assessed Taxes . .	20	Receipts and Expenditure . . .	39	...	1,354,735	50,158
Forest . . .	21	Receipts and Expenditure . . .	40	...	1,103,970	719,765
Registration . .	22	Receipts and Expenditure . . .	42	...	299,059	184,845
Tributes . .	23	Receipts	43	...	695,415	...
		TOTAL .		...	54,482,131	9,746,191

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1887.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	TOTAL.	Refunds and Assignments.	Net Amount.	Area.	Population.	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Sq. Miles*	*No.*	*Rx.*	*Rx.*
Burma	1,481,163	32,756	92,116	254,374	102,827	581,198	16	210,674	2,755,124	38,277	2,716,847	*258,364	*7,207,646	10,515	377
India, General	112,381	...	42,054	73,176	9,159	...	124,162	12,949	373,881	469,032	(a)—95,151	...	...	...	...
Central Provinces	625,674	...	146,907	257,521	73,301	...	40,346	95,741	1,239,490	71,570	1,167,920	84,048	11,505,149	13,895	101
Assam	430,642	...	74,216	219,835	51,349	...	20,505	21,201	817,748	7,133	810,615	41,798	4,815,157	19,393	168
Bengal	3,877,486	...	1,346,318	1,012,583	803,613	...	364,457	65,363	7,469,820	154,069	7,315,751	189,034	68,829,920	38,700	106
North-Western Provinces and Oudh.	5,850,235	...	636,846	577,819	668,606	...	222,068	157,356	8,112,930	441,658	7,671,272	105,471	44,107,061	72,733	173
Punjab	2,172,354	...	351,440	136,986	373,722	...	112,377	112,727	3,259,606	200,965	3,058,641	98,461	18,786,107	31,007	162
Madras	4,849,124	...	582,068	916,658	649,692	...	154,345	124,691	7,276,578	570,154	6,706,424	138,318	30,839,181	48,485	217
Bombay	4,254,134	...	479,315	926,222	267,592	...	316,459	303,268	6,546,990	1,360,690	5,186,300	124,457	16,383,422	41,671	316
	23,653,193	32,756	3,751,280	4,375,174	2,999,861	581,198	1,354,735	1,103,970	37,852,167	3,313,548	34,538,619	1,039,951	202,473,643	33,212	170
Salt	...	6,624,888	...	...	...	...	...	...	6,624,888	29,860	6,595,028	...	...	...	...
Customs	...	...	...	...	..	665,095	...	...	665,095	16,599	648,496	...	...	...	...
TOTAL .Rx.	23,653,193	6,657,644	3,751,280	4,375,174	2,999,861	1,246,293	1,354,735	1,103,970	45,142,150	3,360,007	41,782,143	1,039,951	202,473,643	40,177	206
Revenue per 1,000 Square Miles.	27,189	7,653	4,312	5,029	3,448	1,432	1,557	1,269	51,889	...	48,028	...	...	...	...
Revenue per 1,000 of Population.	118·8	33·4	18·8	21·9	15·7	6·2	6·8	5·5	226·8	...	209·8	...	...	...	...

* Includes approximate area (170,000 square miles) and estimated population (3,500,000) of Upper Burma.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 11.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds, Account No. 11, page 25	4,244	1,935	(b)25,848	1,403	24,328	15,862	13,349	27,964	51,950	166,883
Assignments & Compensations, Account No. 12, page 26.	299,058	5,685	...	3,576	30,960	24,617	18,543	114,315	950,183	1,446,937
Territorial & Political Pensions, Account No. 39, page 88.	165,200	30,475	12,429	2,154	97,880	80,624	44,318	109,764	79,680	622,524
Territorial & Political Pensions, paid in England	...	...	...	...	(c)900	...	(d)17,387	...	...	18,287
Allowances to District and Village Officers, Account No. 13B, page 28 (e)	530	33,475	...	...	...	320,555	107,369	318,111	278,877	1,058,917
TOTAL . Rx.	469,032	71,570	38,277	7,133	154,068	441,658	200,966	570,154	1,360,690	3,313,548

(a) Excess charge. (b) Includes *Rx.* 11,519 on account of Refunds of Customs Duties, *Rx.* 501 Refunds of Salt Duties in Burma, and *Rx.* 183 Refunds of Upper Burma.
(c) Amount paid to the Members of the Bengal Nizamut family. (d) Amount paid to His Highness Maharajah Dhuleep Singh.
(e) Includes pay of Patwaris hitherto exhibited under this head, now transferred to charges of District Administration.

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1887.

This Account includes only Refunds under the principal heads of Revenue. Refunds of Departmental and other Receipts, formerly charged under this head, are, since 1881-82, charged against the Departmental head of Expenditure.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	571	246	1,200	432	3,626	1,973	6,220	8,052	12,706	35,026
Stamps	438	1,116	1,336	474	12,612	8,686	3,525	7,456	9,851	45,494
Excise	19	58	10,310	163	1,768	439	220	921	24,846	38,744
Provincial Rates	1,555	13	272	140	2,535	181	56	1,624	474	6,850
Assessed Taxes	1,651	403	...	79	3,787	4,561	3,300	9,505	3,781	27,067
Forest	10	99	527	115	...	22	28	406	292	1,499
TOTAL (*a*) . Rx.	4,244	1,935	13,645	1,403	24,328	15,862	13,349	27,964	51,950	154,680
Opium	...	...	...	1	67	...	...	...	...	68
Salt	3,244	...	501	...	20,537	...	...	529	5,550	30,361
Customs	...	...	11,519	...	8,414	...	...	1,292	6,893	28,118
Registration	...	23	...	9	383	11	3	297	396	1,122
Upper Burma	...	...	183	...	...	...	...	...	...	183
TOTAL REFUNDS AND DRAWBACKS . Rx.	7,488	1,958	25,848	1,413	53,729	15,873	13,352	30,082	64,789	214,532

(*a*) For comparison with figures given in Account No. 10A, page 24. As regards Burma see note (*b*), page 24.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1887.

The head formerly called "Allowances and Assignments under Treaties and Engagements" is, since 1881-82, divided into two parts, the first being called "Assignments and Compensations," and the second "Territorial and Political Pensions."

	Rx.	Rx.
INDIA, GENERAL.		
Assignments and Compensations.		
Kesha Rao Patan (Compensation payable to Holkar)	2,948	
Compensation to the Khan of Khelat	3,000	
Compensation to Maharaja of Kissengurh for loss of transit duties on Rajputana Railway	2,000	
Compensation to Sirohi Durbar for loss of transit duties, &c.	1,000	
Salt Compensation to Joudpore State	96,140	
Salt Compensation to Jeypore „	68,831	
Salt Compensation to Kishenghur „	2,500	
Salt Compensation to Gwalior „	31,250	
Salt Compensation to Bhurtpore „	15,050	
Salt Compensation to Ulwar „	12,500	
Salt Compensation to Bhawalpore „	8,000	
Salt Compensation to Dholepore „	6,000	
Salt Compensation to Meywar „	29,675	
Salt Compensation to Kotah „	1,917	
Salt Compensation to Indore Durbar	6,188	
Salt Compensation to various Petty States, &c.	9,264	
Payment to the Joudpore and Jeypore States under the Sambhur Lake Treaty	44	
Miscellaneous	2,751	
CENTRAL PROVINCES.		299,058
Assignments and Compensations.		
Compensation not exceeding 5,000 rupees per annum	1,991	
Miscellaneous	3,325	
Malikana or Allowances to excluded Proprietors	369	
ASSAM.		5,685
Assignments and Compensations.		
Compensations	1,952	
Miscellaneous	1,624	
BENGAL.		3,576
Assignments and Compensations.		
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Opium.		
Compensation payable under Convention with the French Government	300	
Sayer.		
Compensations for sundry duties abolished	4,197	
Miscellaneous.		
Compensation to Bhutan Government for resumption of Dooars in Assam	10,000	
Malikana or Allowances to excluded Proprietors	14,463	
NORTH-WESTERN PROVINCES AND OUDH.		30,960
Assignments and Compensations.		
Pensions granted on the Resumption of Maafee Tenures under 5,000 rupees per annum	3,737	
Sayer Compensation.		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	1,120	
Miscellaneous		
Malikana or Allowances to excluded Proprietors	17,350	
PUNJAB.		24,617
Assignments and Compensations.		
Pensions not exceeding 5,000 rupees per annum granted on the resumption of Maafee Tenures	14,553	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished	3,990	
MADRAS.		18,543
Assignments and Compensations.		
Pagoda and Mosque Allowances, and Compensations in lieu of resumed Lands, Offices and Privileges	41,829	
Salt Compensation payable under Convention with the French Government	43,700	
Allowances to Zemindars, Jageerdars, Enamdars, &c.	28,377	
Miscellaneous	409	
BOMBAY.		114,315
Assignments and Compensations.		
Dewasthan (*a*) and Wurshasun (*b*) Allowances	153,456	
Enamdars and Surrunjamdars	681,888	
Subsidy and Compensations to the Goa Government	60,552	
Sayer and Miscellaneous Compensations	54,255	
Commutation of fractional parts of Enams	32	
		950,183
TOTAL, ASSIGNMENTS AND COMPENSATIONS . Rx.		1,446,937

(*a*) Compensation for temple lands resumed. (*b*) Compensation for miscellaneous lands resumed.

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1887.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Rent of resumed Police Service Lands and Service Commutations.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Upper Burma Receipts.	TOTAL.	Shown in Account No. 2 under	
										Principal Heads of Revenue against Land Revenue.	Irrigation against Portion of Land Revenue due to Irrigation (*see* page 120).
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General . .	94,473	34	...	...	1,494	...	16,380	...	112,381	112,381	...
Central Provinces . .	622,760	...	...	...	...	...	2,914	...	625,674	625,674	...
Burma . . .	857,259	...	...	...	313,673	...	143,056	167,175	1,481,163	1,481,163	...
Assam . . .	392,847	4	...	1,816	...	...	35,975	...	430,642	430,642	...
Bengal . . .	3,774,006	17,128	7,709	2,326	1,660	42,503	32,154	...	3,877,486	3,877,486	...
North-Western Provinces and Oudh . }	5,807,434	382	...	...	...	...	42,419	...	5,850,235	5,762,997	87,238
Punjab . . .	2,087,449	35	19,202	352	...	...	65,316	...	2,172,354	2,104 210	68,144
Madras . . .	4,605,798	2,678	...	4,161	...	...	236,487	...	4,849,124	4,458,902	390,222
Bombay . . .	3,215,110	5,568	873,204	56	...	...	160,196	...	4,254,134	4,202,269	51,865
TOTAL LAND REVENUE RECEIPTS } Rx.	21,457,136	25,829	900,115	8,711	316,827	42,503	734,897	167,175	23,653,193	23,055,724	597,469

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Part* of Salaries of Collectors and Deputy Commissioners	1,616	15,283	15,947	9,310	49,594	52,015	33,085	45,103	27,373	249,326
Part* of Salaries of Deputy and Assistant Collectors, Assistant and Extra Assistant Commissioners	4,756	10,476	27,307	11,140	79,528	80,976	26,659	52,800	35,726	329,368
Payments to Officers of other Provinces	...	...	...	...	...	...	...		531	531
Compensation pay of Covenanted Civilians	...	...	...	...	...	709	...	...	...	709
Office Establishment	5,890	10,420	17,555	15,409	57,128	65,116	24,144	57,731	54,341	307,734
District Establishment, including Tehsildar's and Sub-divisional Establishment	13,346	62,643	3,825	5,609	38,895	433,521	73,532	123,222	111,203	865,796
Temporary Establishment	...	99	161	...	633	3,096	1,591	833	5,046	11,459
Travelling Allowances, Purchase and Carriage of Tents	704	1,096	4,829	1,618	10,881	7,584	3,552	22,583	26,831	79,678
Service of Processes against Defaulters	...	...	1,304	3,951	18,747	3,353	...	4,161	719	32,235
Law Charges	4	...	105	1,284	5,412	454	...	2,173	460	9,892
Service Postage and Telegrams	550	1,123	872	758	3,745	5,455	5,460	12,409	10,890	41,262
Rents, Rates, and Taxes	14	105	853	157	1,298	158	245	1,434	368	4,632
Petty Construction and Repairs	172	54	8	84	1,279	49	...	4,879	3,387	9,912
Other Contingent Charges	1,818	2,136	3,012	2,193	20,816	11,961	6,717	15,865	14,912	79,430
TOTAL, DISTRICT ADMINISTRATION	28,870	103,435	75,778	51,513	287,956	664,447	174,985	343,193	291,787	2,021,964
SURVEY AND SETTLEMENT:										
Land Settlement Charges:										
Salaries of Officers	753	6,520	3,253	1,017	2,048	11,232	10,266	8,913	1,376	45,378
Office Establishment	1,614	1,385	972	...	1,168	4,357	5,745	5,563	505	21,309
Field Establishment (partly temporary)	328	5,885	4,303	1,381	1,797	21,829	22,126	8,932	...	66,581
Travelling Allowances	96	1,291	506	260	351	1,727	1,869	1,647	396	8,143
Service Postage and Telegrams	6	53	89	22	25	108	594	158	4	1,059
Other Contingent Charges	267	2,589	468	501	392	8,234	1,782	576	20	14,829
Rents, Rates, and Taxes	...	...	9	...	...	335	504	263	...	1,111
REVENUE SURVEY:										
Portion of the charge of the Survey of India, transferred from Account No. 38B:										5,193
Controlling Staff	5,193	...	...	...	...	...	...	...	...	4,941
Correspondence and Drawing	4,941	...	...	...	...	...	...	...	...	91,602
Survey Charges	...	13,186	22,868	10,768	11,635	31,514	1,631	...	...	6,398
Cadastral Maps	...	...	1,430	1,789	...	3,179	...	...	...	

Local Survey Charges:											
Controlling Staff	...	...	...	...	...	...	...	15,541	3,381	18,922
Salaries of Officers	...	...	...	...	2,460	...	...	10,230	32,915	45,605
Payment to Officers of other Provinces	...	...	...	...	...	...	...	...	117	117
Establishment	402	...	...	...	2,659	...	...	49,821	10,314	63,196
Field Establishment	...	...	...	...	...	...	...	...	32,309	32,309
Travelling Allowances	16	...	...	...	580	...	...	3,647	8,248	12,491
Service Postage and Telegrams	5	...	...	...	10	...	...	378	957	1,350
Contingent Charges	21	...	...	133	1,425	...	...	3,975	5,418	10,972
Advances repayable by "parcha fees"	...	...	...	...	...	...	238	...	...	238
TOTAL, SURVEY AND SETTLEMENT	13,642	30,909	33,898	15,871	24,550	82,515	44,755	109,644	95,960	451,744
LAND RECORDS AND AGRICULTURE:										
Salaries of Director and Assistants	...	1,776	2,417	999	3,120	4,480	2,538	925	2,437	18,692
Office Establishment (partly temporary)	...	584	4,544	204	2,653	3,615	487	1,515	2,710	16,312
Travelling Allowances	...	235	876	371	580	1,186	355	327	799	4,729
Service Postage and Telegrams	...	4	15	...	30	276	154	40	214	733
Other Contingent Charges	...	121	771	83	1,018	553	127	99	454	3,226
TOTAL LAND RECORDS AND AGRICULTURE	...	2,720	8,623	1,657	7,401	10,110	3,661	2,906	6,614	43,692
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:										
Management of Government Estates	...	...	...	...	32,235	25,321	...	...	...	57,556
„ of Grazing Lands	...	...	...	...	...	...	1,686	...	...	1,686
Commission on Land Revenue Collections	...	...	55,773	26,328	...	1,588	...	...	136	83,825
„ on Capitation Tax	...	...	27,446	...	...	...	...	...	...	27,446
„ on Fishery Collections	...	...	929	...	...	...	...	1,534	1	2,464
Charges on account of Encumbered Estates	...	...	...	...	...	1,250	...	...	...	1,250
Inam Commissioner, Madras	...	...	...	...	...	...	...	928	...	928
Allowances to District and Village Officers	530	...	...	...	...	9,837	107,369	318,111	278,877	714,724
Expenditure against Quetta Assigned Revenues	13 667	...	...	...	...	...	...	...	...	13,667
Expenditure against Bori Valley Revenues	108	...	...	...	...	...	...	...	...	108
TOTAL, DIRECT CHARGES OF COLLECTION	14.305	..	84,148	26,328	32,235	37,996	109,055	320,573	279,014	903,654
UPPER BURMA CHARGES	...	...	41 693	...	...	...	...	..	...	41,693
TOTAL CHARGES IN INDIA . Rx.	56,817	137,064	244,140	95,369	352,142	795,068	332,456	776,316	673,375	3,462,747
CHARGES IN ENGLAND:										
Stores for India: for use in the Revenue Survey									£	1,094
EXCHANGE ON CHARGES IN ENGLAND									Rx.	411
TOTAL CHARGES AGAINST "LAND REVENUE" . Rx.										3,464,252

* The remaining part is charged under "Law and Justice."

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1887.

		Rx.	*Rx.*
BENGAL.			
Proceeds of 54,750 chests sold by auction in Calcutta for export, being at the average rate of R1,122-11-9¼ per chest		6,146,978	
Miscellaneous Receipts of Opium Department		10,243	
Value of 6,745 maunds and 20 seers of opium, at the rate of R7-4 per seer, amounting to Rx., 195,619 issued to Excise Department in the following Provinces, to be retailed for consumption in India under Revenue Regulations:			
	Rx.		
Bengal	55,184	55,184	
		6,212,405	
India, General	219		
Central Provinces	21,470		
Burma	33,273	143,815	
Assam	41,960		
North-Western Provinces and Oudh	43,732		
Punjab	3,161		
	(*a*) 198,999		
TOTAL, BENGAL OPIUM . Rx.			6,356,220
BOMBAY.			
Duty realised on 39,745½ chests of Malwa and Ahmedabad Opium, at R650 per chest		2,583,457	
Confiscations and Miscellaneous Receipts		3,299	
TOTAL, BOMBAY OPIUM . Rx.			2,586,756
TOTAL, OPIUM REVENUE . Rx.			8,942,976

(*a*) The difference between the Sale Proceeds (Rx. 198,999) and the Value of Excise Opium issued (Rx. 195,619) represents the valu e of the Opium sold from Stock at the close of last Year.

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1886	68,774	117,130	2,055	3,083
In Store at Factories on above date	(*a*) 931	(*a*) 1,586	1,240	1,860
	69,705	118,716	3,295	4,943
Produce of Season 1885-86	64,500	109,851	3,928	5,892
TOTAL	134,205	228,567	7,223	10,835
Sold by Auction from 1st April 1886 to 31st March 1887	54,750	93,246	...	...
Issued to Excise Department	...	...	4,497	6,746
Issued to Medical Department	...	...	11	16
TOTAL EXPENDED	54,750	93,246	4,508	6,762
Balance in Store in Calcutta on 31st March 1887	67,118	114,310	1,797	2,696
Balance in Factories „ „ „	12,337	21,011	918	1,377
BALANCE IN STORE ON 31st MARCH 1887	79,455	135,321	2,715	4,073

(*a*) Differs from last year's closing balance by 16 chests weighing 27 maunds, which were removed from Stock after chemical examination, as being unfit for provision Opium.

No. 14 C.—ACCOUNT of CHARGES in connection with OPIUM.

	Rx.	*Rx.*	*Rx.*
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency . .	...	51,255	
Establishment and Contingent Charges of Benares Agency . .	...	74,713	
Charges in Calcutta	...	3,549	
Cultivation and Manufacturing Charges for Opium of Season 1884-85 and previous years	1,923,296		
Cultivation and Manufacturing Charges for Opium of Season 1885-86	669,836		
		2,593,132	
TOTAL, BENGAL . Rx.		2,722,649	
CHARGES FOR BENGAL OPIUM IN OTHER PROVINCES:			
IN INDIA.			
Establishment and Contingent charges of the Agency at Indore .		1,405	
TOTAL CHARGES . Rx.		2,724,054	
CHARGES IN ENGLAND:			
Stores for India: for the Behar and Benares Opium Agencies . . £		1,854	
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.		697	
TOTAL CHARGES FOR BENGAL OPIUM . Rx.			2,726,605
CHARGES FOR COLLECTION OF OPIUM REVENUE IN BOMBAY.			
Salaries (*a*)		53	
Establishment		944	
Contingent Charges		1,461	
TOTAL, BOMBAY . Rx.			2,458
TOTAL CHARGES UNDER OPIUM . Rx.			2,729,063

(*a*) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which has been charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15 A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1887.

	Sales of Government Salt.	Excise on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Duty levied by the Inland Customs Department on Salt crossing the Customs Lines, &c.	Miscellaneous Receipts.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General . . .	172,639	9,519	...	...	1,371,012	42,556	1,595,726
Central Provinces . .	62,231	...	...	...	...	...	62,231
Burma	...	3,249	29,507	...	...	...	32,756
Bengal	...	...	1,435,476	513,034	...	10,212	1,958,722
Madras	427,635	985,135	241	...	...	12,011	1,425,022
Bombay	61,191	1,516,552	411	358	1,139	3,536	1,583,187
TOTAL, SALT REVENUE Rx.	723,696	2,514,455	1,465,635	513,392	1,372,151	68,315	6,657,644

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the Year ended 31st March 1887.

	Rx.	*Rx.*	*Rx.*
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES:			
Salary of Commissioner	2,843		
Salaries of Deputy and Assistant Commissioners, &c.	8,184		
Office Establishment	5,628		
Preventive Establishment	53,902		
Commission on Salt Tax Collections	4,089		
Rewards	172		
Compensations	119		
Conveyance of Tents and Records	259		
House and Office-Rent	388		
Petty Construction and Repairs	3,811		
Service Postage Stamps	746		
Travelling Allowances	4,107		
Miscellaneous Contingencies	7,801		
Manufacture and Excavation of Salt:		92,049	
Sambhar	23,953		
Didwana	1,110		
Pachbudra	3,496		
Phalodi	31		
Punjab Mines	4,947		
		33,537	
		125,586	
CARRIAGE AND FREIGHT		19,718	
			145,304
BURMA.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES:			
Commission on Salt Tax Collections		248	
			248
BENGAL.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES:			
Pay of Intendants, Clerks, Servants, &c.		641	
Rewards		66	
Service Postage Stamps		3	
Petty Construction and Repairs		153	
Miscellaneous Contingencies		237	
		1,100	
PREVENTIVE ESTABLISHMENT		22	
			1,122
MADRAS.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES:			
Salary of Commissioner	3,657		
Salaries of Deputy and Assistant Commissioners	11,851		
Office Establishments, including Inspectors and Assistant and Sub-Inspectors	92,443		
Rewards	3,004		
Purchase, Repair and Carriage of Tents	822		
Travelling Allowances	6,917		
Service Postage Stamps	1,202		
Rents, Rates, and Taxes	1,780		
Cost, Freight, &c., of Spirits	1,759		
Conveying Salt to French Government and Fish-curing Yards	2,082		
Freight and other Charges for export and import of Salt	2,667		
Petty Construction and Repairs	7,997		
Miscellaneous Contingencies	15,033		
		151,214	
SALT PURCHASE AND FREIGHT		11,404	
		162,618	
DEDUCT—Amount chargeable to Excise		24,016	
			138,602
Carried forward			285,276

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1887—*continued.*

	BOMBAY.					*Rx.*	*Rx.*
	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Brought forward						...	285,276
SALARIES, ESTABLISHMENT AND CONTINGENCIES:							
Commissioner's Staff	2,091	...	...	...	2,091		
Salaries of Collector, Deputy and Assistant Collectors	4,378	2,204	2,044	926	9,552		
Superintendent and Petty Officers	...	1,286	2,582	650	4,518		
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	4,367	5,492	29,498	1,614	40,971		
Preventive Establishment	...	779	2,602	3,981	7,362		
Commission on Salt Tax Collections	...	2,329	...	...	2,329		
Rewards	19	25	97	...	141		
Travelling Allowances	567	528	1,381	273	2,749		
Service Postage Stamps	111	38	115	40	304		
Rents, Rates and Taxes	4	10	41	24	79		
Petty Construction and Repairs	241	436	1,033	39	1,749		
Office Expenses and Miscellaneous Contingent Charges	955	867	2,794	159	4,775		
	12,733	13,994	42,187	7,706	76,620		
Administration of Salt Revenue in Portuguese India					10,454		
						87,074	
SALT PURCHASE AND FREIGHT						90,011	
PREVENTIVE ESTABLISHMENT						23,798	
TREATY PROVISION OF SALT						3	
							200,886
TOTAL CHARGES IN INDIA . Rx.							486,162
CHARGES IN ENGLAND: Stores for India: for the Salt Department, Madras						£.	7
EXCHANGE ON CHARGES IN ENGLAND						Rx.	3
TOTAL CHARGES UNDER SALT . Rx.							486,172

No. 15C.—ACCOUNT of SALT STORE for the Year ended 31st March 1887.

	INDIA.	PUNJAB.	MADRAS.
	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*
Salt in Store on 1st April 1886	2,096,958	1,708,985	3,038,315
Manufactured, excavated or purchased during the Year	6,852,527	1,799,148	642,850
	8,949,485	3,508,133	3,681,165
Removed by Purchasers during the Year	3,810,976	2,288,781	2,268,936
Wastage, &c., written off	311,884	...	190,294
	4,122,860	2,288,781	2,459,230
Balance in Store on 31st March 1887	4,826,625	1,219,352	1,221,935

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale of Court Fee Stamps	22,362	103,852	58,679	53,988	999,217	483,627	235,462	362,986	271,068	2,591,241
Sale of Commercial and other Stamps	19,373	42,604	29,307	19,819	334,279	150,647	113,167	212,171	168,971	1,090,338
Fines and Penalties	161	385	536	285	2,931	1,446	856	4,409	1,286	12,295
Miscellaneous	158	66	199	124	9,891	1,126	1,955	2,502	37,990	54,011
Upper Burma Revenue	...	...	3,395	...	...	...	...	...	...	3,395
TOTAL, STAMP REVENUE . Rx.	42,054	146,907	92,116	74,216	1,346,318	636,846	351,440	582,068	479,315	3,751,280
Deduct—Refunds .	438	1,116	1,336	474	12,612	8,686	3,525	7,456	9,851	45,494
NET REVENUE from STAMPS . Rx.	41,616	145,791	90,780	73,742	1,333,706	628,160	347,915	574,612	469,464	3,705,786
CHARGES FOR COLLECTION.										
Salary of the Superintendent or other Officers .	...	...	...	...	1,642	741	734	1,427	1,773	6,317
Establishment of Superintendent or other Officers .	...	...	...	287	4,122	629	332	1,320	2,850	9,540
Contingent Expenses, Packing Charges, &c. . .	...	...	...	45	1,360	117	1,097	503	954	4,076
Charges for the sale of Stamps, *viz.*—										
Clerks and Servants	85	...	172	...	112	1,438	30	347	1,149	3,333
Commission to Vendors	...	265	441	...	...	219	...	...	4,545	5,470
Discount on sale of Court Fee Stamps	422	...	258	823	13,981	...	3,428	3,781	3,428	26,121
Discount on sale of General Stamps	869	1,398	826	595	7,639	3,490	4,369	8,599	446	28,231
Contingencies and Miscellaneous	120	158	35	...	632	715	...	309	500	2,469
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—44,180	2,058	426	998	19,027	9,778	5,513	...	6,299	...
Do. Do. Do. Upper Burmah	...	...	81							
Upper Burma Charges	...	...	63	...	...	...	...	...	...	63
TOTAL CHARGES in INDIA . Rx.	—42,684	3,879	2,302	2,748	48,515	17,127	15,503	16,286	21,944	85,620
				Rx. 47,390(*a*)						
CHARGES IN ENGLAND: Stores for India				£23,813(*b*)				12,123	8,534	44,470
EXCHANGE ON CHARGES IN ENGLAND . Rx.								...	...	16,724
TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.										146,814

(*a*) Total Charges in India for the Bengal Presidency.
(*b*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.										
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
License Fees and Farmers' Rents	20,842	81,631	72,821	26,706	594,863	204,236	42,592	(a) 848,218	155,942	2,047,851
Distillery Fees	12	56,728	955	...	5,706	129	86	...	144,598	208,214
Still-head Duty	39,076	24,124	8,730	841	133,628	233,325	41,072	...	471,843	952,639
Duties levied on Drugs	10,504	(b) 52,143	53,361	25,514	120,490	86,216	16,812	4,920	32,576	402,536
TOTAL	70,434	214,626	135,867	53,061	854,687	523,906	100,562	853,138	804,959	3,611,240
Duty on Opium consumed in India	2,676	42,254	110,706	166,742	156,983	53,475	32,966	62,664	113,815	742,281
Acreage on Land cultivated with the Poppy	...	...	...	...	...	...	2,982	...	...	2,982
Fines, Confiscations, and Miscellaneous	66	641	1,076	32	913	438	476	856	7,448	11,946
Upper Burma Revenue	...	...	6,725	...	...	...	...	...	...	6,725
TOTAL, EXCISE REVENUE . Rx.	73,176	257,521	254,374	219,835	1,012,583	577,819	136,986	916,658	926,222	4,375,174
CHARGES.										
Salaries and Establishments	1,059	4,557	2,819	370	31,105	4,314	5,454	18,246	18,169	86,093
Contingent Expenses	236	1,556	414	82	4,901	893	317	(c) 5,730	7,335	21,464
Loss on Sale and by Dryage and Wastage of Opium	...	...	...	...	...	6,111	...	67	...	6,178
Rents, Rates, and Taxes	...	47	2	...	840	18	...	40	75	1,022
Petty Construction and Repairs	...	789	...	....	935	...	...	...	7	1,731
Upper Burma Charges	..	...	20	...	...	...	...	...	...	20
TOTAL CHARGES in INDIA . Rx.	1,295	6,949	3,255	452	37,781	11,336	5,771	24,083	25,586	116,508
CHARGES IN ENGLAND: Stores for India: Hydrometers, &c. . . . . £										161
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.										61
TOTAL, EXCISE CHARGES . Rx.										116,730

(a) Includes Rx.522 for Contribution for Revenue Establishments. (b) Includes Rx.8,926 Duty on Ganja. (c) Includes Rx 17,59 for Cost, Freight, &c., of Spirits.

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1887.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes .	2,102	25,127	102,826	51,349	(*a*)371,275	(*e*)436,449	196,117	432,502	267,592	1,885,339
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	...	...	...	385,937	(*e*)33,520	...	...	...	419,457
Cess on Lands for Famine Assurance, Canals, and Railways	...	13,011	...	...	...	(*e*)164,182	64,944	...	...	242,137
Cess on Lands for District Post	...	3,092	...	...	32,813	3,724	1,668	...	...	41,297
Cess on Lands for Village Service and Patwaries .	3,489	31,832	...	...	...	...	110,693	213,266	...	359,280
Assessment on Wards' Estates for Establishment Charges	...	...	...	...	10,019	...	300	...	...	10,319
Miscellaneous	(*b*)3,568	239	1	...	3,569	(*c*)30,731	...	(*d*)3,924	...	42,032
TOTAL RECEIPTS under PROVINCIAL RATES .	9,159	73,301	102,827	51,349	803,613	668,606	373,722	649,692	267,592	2,999,861
Deduct—Refunds .	1,555	13	272	140	2,535	181	56	1,624	474	6,850
NET RECEIPTS under PROVINCIAL RATES . Rx.	7,604	73,288	102,555	51,209	801,078	668,425	373,666	648,068	267,118	2,993,011
CHARGES.										
Establishment and other Charges . . .	...	...	5,099	410	22,616	640	17,178	...	5,162	51,105

(*a*) Roads and Public Works only.

(*b*) Includes—

Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools .	Rx. 2,193
Educational "Plough Tax" in Coorg	Rx. 871
Abkaree Cess (Civil and Military Station, Bangalore)	Rx. 504

(*c*) Chowkidari (Village Police) Cess in Oudh.

(*d*) Irrigation Cess in lieu of Labour.

(*e*) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh:

	District Local Fund.	Provincial.	Famine Assurance, Canals, and Railways.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
"Local Rates," North-Western Provinces	398,130	...	42,948	441,078
Ditto Oudh	33,606	...	33,606	67,212
"Famine Assurance Rate," North-Western Provinces	...	...	87,628	87,628
"1 per cent. Road Cess," North-Western Provinces	4,713	...	...	4,713
"Original Rates," Oudh	...	37,244	...	37,244
Deduct—Amount credited as Cess for District Post	...	*3,724*	...	*3,724*
TOTAL . Rx.	436,449	33,520	164,182	634,151

No. 19 A.—ACCOUNT of CUSTOMS REVENUE, for the Year ended 31st March 1887.

ARTICLES usually contributing not less than 1,000 Rx. annually.	SEA CUSTOMS.														
	GROSS RECEIPTS.					REFUNDS AND DRAWBACKS.					NET PRODUCE.				
	Bengal.	Madras.	Bombay.	Burma.	Total Gross Receipts.	Bengal.	Madras.	Bombay.	Burma.	Total Refunds and Drawbacks.	Bengal.	Madras.	Bombay.	Burma.	Total Net Produce.
IMPORTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Arms, Ammunition, Military Stores	7,389	2,641	7,299	4,381	21,710	3,779	1,157	816	2,666	8,418	3,610	1,484	6,483	1,715	13,292
Drugs and Medicines	229	8	191	...	428	...	...	...	...	...	229	8	191	...	428
Liquors:															
Ale, Beer, and Porter	3,562	2,013	2,324	2,815	10,714	7	17	18	838	880	3,555	1,996	2,306	1,977	9,834
Spirits	123,946	58,113	156,864	91,377	430,300	436	55	803	424	1,718	123,510	58,058	156,061	90,953	428,582
Wines and Liqueurs	15,451	8,632	20,239	4,254	48,576	140	7	81	...	228	15,311	8,625	20,158	4,254	48,348
Articles yielding, severally, less than 1,000Rx. annually	...	2	266	...	268	(*a*) 1	4	(*b*) 4,872	...	4,877	*—1*	*—2*	*—4,606*	...	*—4,609*
TOTAL, IMPORTS . Rx.	150,577	71,409	187,183	102,827	511,996	4,363	(*c*) 1,240	(*d*) 6,590	3,928	16,121	146,214	70,169	180,593	98,899	495,875
EXPORTS.															
Grain and Pulse:															
Paddy	1,881	5,329	1,045	3,364	11,619	90	31	...	3	124	1,791	5,298	1,045	3,361	11,495
Rice	156,163	46,303	28,698	471,704	702,868	3,946	21	303	7,556	11,826	152,217	46,282	28,395	464,148	691,042
Articles yielding, severally, less than 1,000Rx. annually	...	15	...	1,169	1,184	(*e*) 15	...	...	32	47	*—15*	15	...	1,137	1,137
TOTAL, EXPORTS . Rx.	158,044	51,647	29,743	476,237	715,671	(*e*) 4,051	52	303	(*f*) 7,591	11,997	153,993	51,595	29,440	468,646	703,674
TOTAL, SEA CUSTOMS . Rx.	308,621	123,056	216,926	579,064	1,227,667	8,414	1,292	6,893	11,519	28,118	300,207	121,764	210,033	567,545	1,199,549

(*a*) Refunds on account of Customs levied in June 1881. (*b*) Includes, 4,835Rx., paid to the Govt. of Portuguese India on account of their share of Customs Receipts. (*c*) Includes 4Rx., Refunds of Miscellaneous Receipts. (*d*) Includes 5Rx., Refunds of Miscellaneous Receipts. (*e*) Includes 15Rx., Refunds of Miscellaneous Receipts. (*f*) Includes 31Rx., Refunds of Miscellaneous Receipts.

COMBINED STATEMENT of SEA and LAND CUSTOMS (Gross Receipts).

	Sea Customs (Gross Receipts.)	LAND CUSTOMS.			Miscellaneous Receipts, Wharf Rent, Fees, &c.	Total Customs Revenue.
		Export Duty.	Land Customs, Miscellaneous Receipts.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Burma	579,064	...	...		2,134	581,198
Bengal	308,621	...	...		6,881	315,502
Madras	123,056	...	...		2,680	125,736
Bombay	216,926	...	...		6,931	223,857
TOTAL . Rx.	1,227,667	...	...		18,626	1,246,293

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1887.

	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras and Bombay:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner, and Personal Assistant	...	...	...	4,195	4,195
Their Establishment and Contingencies	...	...	...	3,990	3,990
Collectors, Deputy, and Assistant	2,520	3,114	2,738	4,480	12,852
Office Establishment	2,917	8,502	2,170	2,730	16,319
Preventive Establishment	4,002	28,390	84	12,768	45,244
Appraising Establishment	448	2,492	138	1,860	4,938
Wharf Establishment	...	2,736	...	...	2,736
Contingent Charges	330	2,109	1,110	1,337	4,886
TOTAL, PRINCIPAL PORTS	10,217	47,343	6,240	31,360	95,160
Charges at other Ports, vide *details below*	6,890	4,028	11,375	18,365	40,658
TOTAL, CUSTOMS CHARGES . Rx.	17,107	51,371	17,615	49,725	135,818

DETAIL OF OTHER PORTS:	Salaries.	Establishments.	Contingent Charges.	TOTAL.
BURMA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Akyab	235	1,869	103	2,207
Bassein	288	1,073	18	1,379
Kyouk-Phyoo	...	72	5	77
Mergui	...	222	10	232
Moulmein	240	1,923	61	2,224
Sandoway	...	30	...	30
Tavoy	...	186	5	191
Thayetmyo	...	501	7	508
Tounghoo	...	42	...	42
	763	5,918	209	6,890
BENGAL:				
Balasore	...	765	73	838
Chittagong	772	1,331	127	2,230
Cuttack	308	396	8	712
Dacca	...	58	22	80
Pooree	...	141	27	168
	1,080	2,691	257	4,028
MADRAS:				
Ganjam	...	635	175	810
Godavery	...	750	130	880
Kistna	...	284	105	389
Madura	...	390	171	561
Malabar	...	2,301	749	3,050
Nellore	...	294	32	326
South Arcot	...	700	796	1,496
South Canara	...	1,276	195	1,471
Tanjore	...	1,044	399	1,443
Tinnevelly	...	315	159	474
Vizagapatam	...	445	30	475
	...	8,434	2,941	11,375
BOMBAY:				
Guzerat Division	960	3,142	1,185	5,287
Konkan Division	2,596	3,296	2,361	8,253
Kurrachee	1,033	2,606	1,186	4,825
	4,589	9,044	4,732	18,365
TOTAL, OTHER PORTS . Rx.	6,432	26,087	8,139	40,658

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1887.

	Gross Collections.	Refunds.	Net Receipts.	Charges connected with the Collection of Assessed Taxes.
	Rx.	*Rx.*	*Rx*	*Rx.*
India, General	124,162	1,651	122,511	105
Central Provinces	40,346	403	39,943	107
Burma	16	...	16	...
Assam	20,505	79	20,426	521
Bengal	364,457	3,787	360,670	27,044
North-Western Provinces and Oudh	222,068	4,561	217,507	3,868
Punjab	112,377	3,300	109,077	3,425
Madras	154,345	9,505	144,840	6,166
Bombay	316,459	3,781	312,678	8,922
TOTAL, ASSESSED TAXES . Rx.	1,354,735	27,067	1,327,668	50,158

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Revenue from Timber and other Produce removed from the Forests by Government Agency:										
Timber	3,536	6,102	154,269	2	6,229	74,714	60,775	11,182	112,302	429,111
Firewood and Charcoal	669	90	1	...	4,044	6,982	9,549	11,035	65,717	98,087
Bamboos	26	284	...	...	450	502	1,429	346	151	3,188
Sandal Wood	2,593	...	...	...	...	...	...	1,406	384	4,383
Grass and other Minor Produce	22	2,026	43	37	25	131	39	3,639	11,974	17,936
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:										
Timber	989	10,800	12,475	12,434	22,014	34,648	2,697	20,933	36,599	153,589
Firewood and Charcoal	638	6,612	100	204	15,883	3,737	18,905	27,791	15,687	89,557
Bamboos	218	7,738	322	338	4,532	11,215	24	10,893	9,316	44,596
Grazing and Fodder Grass	569	39,996	16	32	668	9,488	15,244	8,120	34,231	108,364
Other Minor Produce	3,215	(a) 18,872	12,144	5,298	8,377	11,906	488	27,182	6,567	94,049
Confiscated Drift and Waif Wood	...	356	10,568	222	465	1,266	1,403	745	1,541	16,566
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	...	...	7,452	152	...	861	...	...	1,848	10,313
Revenue from shared and private Forests	...	1,145	...	911	2	...	245	...	616	2,919
Miscellaneous:										
Fines and forfeitures	79	172	758	80	15	210	154	70	954	2,492
Refunds	48	43	8	14	339	49	14	...	655	1,170
Other Sources	347	1,505	1,711	1,477	2,320	1,647	1,761	1,349	4,726	16,843
Upper Burma Receipts	...	...	10,807	...	...	...	...	...	...	10,807
TOTAL RECEIPTS IN INDIA . Rx.	12,949	95,741	210,674	21,201	65,363	157,356	112,727	124,691	303,268	1,103,970
EXPENDITURE.										
GENERAL DIRECTION.										
Salary of the Inspector General and Assistant Inspector General of Forests	3,001	...	...	...	...	...	...	...	...	3,001
Establishment and Contingencies	2,129	...	...	...	...	...	...	...	...	2,129
TOTAL, GENERAL DIRECTION . Rx.	5,130	...	...	...	...	...	...	..	...	5,130
A.—CONSERVANCY AND WORKS.										
Timber and other Produce removed from the Forests by Govt. Agency	3,147	5,136	64,135	269	6,089	37,732	28,062	17,372	84,703	246,645
Timber and other Produce removed from the Forests by Consumers or Purchasers	45	17,595	742	610	2,794	4,254	171	7,604	1,573	35,388
Confiscated Drift and Waif Wood	...	...	5,577	8	94	591	445	84	32	6,831
Revenue from Forests not managed by Government	...	...	740	...	...	338	...	35	563	1,676

Rent of leased Forests and Payments to Shareholders in Forests managed by Government											
Live Stock, Stores, Tools and Plant	38	108	...	...	...	1,520	3,715	8,955	3,414	17,750	
Communications and Buildings	488	983	2,676	1,294	4,391	2,512	392	2,264	396	15,396	
Demarcation, improvement, and extension of Forests	382	478	1,165	1,178	2,193	8,177	1,859	5,172	1,321	21,925	
Miscellaneous	2,873	3,781	4,308	4,029	3,393	7,278	5,768	17,627	(*b*) 18,058	67,115	
TOTAL, CONSERVANCY AND WORKS . Rx.	308	489	354	414	317	501	324	482	691	3,880	
	7,281	28,570	79,697	7,802	19,271	62,903	40,736	59,595	110,751	416,606	
B.—ESTABLISHMENTS.											
I.—*Salaries.*											
Pay of Conservators	...	1,800	3,000	1,500	1,457	4,042	1,310	3,205	4,489	20,803	
Pay of Superior Officers	3,796	11,286	9,647	4,919	9,059	11,817	12,897	18,648	18,110	100,179	
Subordinate Forest and Depôt Establishments	2,762	3,847	5,985	2,763	6,381	5,814	8,015	14,193	39,018	88,778	
Office Establishments	678	1,185	4,872	1,242	1,791	2,544	2,290	6,453	6,707	27,762	
Deputation and Special Allowances	650	...	...	188	247	195	252	...	134	1,666	
	7,886	18,118	23,504	10,612	18,935	24,412	24,764	42,499	68,458	239,188	
II.—*Travelling Allowances.*											
Conservators	...	137	444	281	248	470	270	702	832	3,384	
Superior Officers	825	1,305	1,689	1,489	1,738	1,557	2,282	4,486	5,187	20,558	
Subordinate Forest and Depôt Establishments	427	52	813	486	888	674	1,372	3,894	2,409	11,015	
Office Establishments	70	95	133	14	160	401	452	1,035	2,367	4,727	
	1,322	1,589	3,079	2,270	3,034	3,102	4,376	10,117	10,795	39,684	
III.—*Contingencies.*											
Stationery	13	18	9	3	3	44	93	20	651	854	
Carriage of Tents and Records	141	598	6	8	77	375	344	381	639	2,569	
Rents, Rates, and Taxes	51	217	308	70	459	125	516	472	554	2,772	
Pay of Police Guards	...	...	1	...	...	120	...	...	...	121	
Official Postage	106	361	105	162	204	189	296	723	971	3,117	
Sundries	522	359	347	187	295	666	498	1,099	2,180	6,153	
	833	1,553	776	430	1,038	1,519	1,747	2,695	4,995	15,586	
TOTAL, ESTABLISHMENTS . Rx.	10,041	21,260	27,359	13,312	23,007	29,033	30,887	55,311	84,248	294,458	
Upper Burma Charges	...	...	219	...	...	...	...	...	...	219	
TOTAL, EXPENDITURE IN INDIA . Rx.	22,452	49,830	107,275	21,114	42,278	91,936	71,623	114,906	194,999	716,413	
EXPENDITURE IN ENGLAND:											
Allowances to successful Candidates for the Indian Forest Department, passages to India on Appointment, fees to Professors for instruction, &c. . £										2,436	
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.										916	
TOTAL, FOREST EXPENDITURE . Rx.										719,765	

(*a*) Includes Commutation Fees 8,665Rx.

(*b*) Inclusive of 4,981Rx. on account of Revenue Surveys charged to this Province by deduction from Expenditure under Survey of India. *Vide* Account No. 38B.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.										
Fees for Registering Documents	1,513	4,347	2,300	3,600	96,198	23,056	15,466	85,000	37,019	268,499
Fees for Copies of Registered Documents . . .	116	2,282	62	33	2,621	6,852	3,791	1,952	722	18,431
Miscellaneous	11	1,193	111	8	5,025	4,557	29	170	613	11,717
Upper Burma Receipts	...	...	412	...	...	...	...	...	...	412
TOTAL, REGISTRATION RECEIPTS . Rx.	1,640	7,822	2,885	3,641	103,844	34,465	19,286	87,122	38,354	299,059
Deduct—Refunds . .	...	23	...	9	383	11	3	297	396	1,122
NET RECEIPTS under REGISTRATION . Rx.	1,640	7,799	2,885	3,632	103,461	34,454	19,283	86,825	37,958	297,937
CHARGES.										
Superintendence	...	1,155	...	175	6,077	1,649	1,854	3,499	2,814	17,223
District Charges	590	2,884	1,395	2,068	50,160	17,096	8,419	57,927	27,060	167,599
Upper Burma Charges	...	...	23	...	...	...	...	...	...	23
TOTAL CHARGES under REGISTRATION . Rx.	590	4,039	1,418	2,243	56,237	18,745	10,273	61,426	29,874	184,845

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1887.

	Rx.	*Rx.*	*Rx.*
INDIA, GENERAL.			
Tribute from Amjeerah	3,440		
„ Ajehgurh	935		
„ Boondee	12,000		
„ Banswara	3,913		
„ Behat	140		
„ Chirkhari	858		
„ Doongurpoor	4,108		
„ Holkar	76		
„ Jodhpoor	9,800		
„ Jeypoor	40,000		
„ Jhallawar	8,000		
„ Kotah	18,472		
„ Kilcheepoor	1,291		
„ Oodeypoor	20,487		
„ Punnah	996		
„ Paldeo	5		
„ Rutlam	6,552		
„ Sillana	3,276		
„ Sirohee	688		
Nizam's Government on account of Mahratta Chouth	10,811		
		145,848	
Contribution of Bhopal towards cost of Bhopal Levy	18,182		
Contribution from Malani	140		
Contributions towards cost of United Malwa Contingent:			
	Rx.		
From Dewas	3,302		
„ Jowrah	15,903		
	19,205		
Contribution of Jodhpoor towards cost of Erinpura Irregular Force	11,500		
Contribution of Kotah towards cost of Deolee Irregular Force	20,000		
Contributions towards cost of Malwa Bheel Corps:			
	Rx.		
From Alirajpur	147		
„ Amjeerah	1,966		
„ Burwanee	196		
„ Dhar	383		
„ Jabooah	147		
	2,839		
Fees on Succession:		71,866	
Sitamun State (Indore)	414		
Girawli State	228		
Bhaisonda State	150		
Khassi State	5		
Nuzzarana from Alirajpur State	1,238		
		2,035	
			219,749
CENTRAL PROVINCES.			
Tributes from various Petty States	...	...	14,601
ASSAM.			
Tributes from Various Petty States	...	...	10
PUNJAB.			
Tribute from Chumba	500		
„ Kupoorthulla	13,100		
„ Mundee	10,000		
„ Sokeith	1,100		
„ Various Petty States	3,198		
		27,898	
Fees on Succession:			
Songri State (Simla District)		50	
			27,948
MADRAS.			
Tribute from Travancore		78,311	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		245,000	
Contribution from Travancore		1,332	
Contribution from Cochin for the maintenance of a Battalion of Native Infantry		20,000	
			344,643
BOMBAY.			
Tribute from Kattywar	56,554		
„ various Petty States	3,681		
Subsidy from the Kutch Government	18,695		
Contribution from Jagirdars for Southern Mahratta Horse	8,785		
		87,715	
Fees on Succession:			
Savanore State (Dharwar District)	273		
Wao State	476		
		749	
			88,464
TOTAL, TRIBUTES, &c. . Rx.			695,415

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section B.—Interest.

Revenue Rx. 670,548. Expenditure Rx. 4,310,403.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Interest . . .	24	Receipts	46	...	670,548	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	48	...	...	3,948,996
Interest on other Obligations . .	26	Expenditure	50	..	..	361,407
		TOTAL .		...	670,548	4,310,403

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1887.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LOANS AND ADVANCES.										
To Municipalities, Local Funds, Native Chiefs, Landholders and Notabilities set forth in Account No. 83, page 208	13,660	798	3,636	62	61,598	8,940	11,724	28,044	170,198	298,660
To Municipalities, Local Funds, Native Chiefs, Landholders and Notabilities not included in Account No. 83	...	...	254	29	12	1,353	2	7	6	1,663
Under the Land Improvement Act . . .	...	86	...	...	818	3,189	4,895	...	...	8,988
To Cultivators	158	47	104	...	553	1,110	991	485	736	4,184
For Embankment and Drainage	...	...	...	...	1,972	...	...	...	...	1,972
TOTAL INTEREST ON LOANS AND ADVANCES .	13,818	931	3,994	91	64,953	14,592	17,612	28,536	170,940	315,467
INVESTMENTS.										
Securities held by the Paper Currency Department, *vide* Account No. 30*c*, page 68 . . .	250,087	...	...	...	...	...	...	...	...	250,087
Securities of Provincial Funds	67	360	...	56	1,406	4,632	731	7,764	6,514	21,530
TOTAL INTEREST ON INVESTMENTS .	250,154	360	...	56	1,406	4,632	731	7,764	6,514	271,617
ARREARS DUE TO THE GOVERNMENT.										
Of Land Revenue	142	...	...	...	1	...	...	2,911	226	3,280
Of other Revenue	...	...	...	...	...	...	...	1,129	...	1,129

Of District Road Cess	...	...	...	...	6,118	...	...	...	...	6,118
Of Public Works Cess	...	...	...	...	6,612	...	...	...	...	6,612
Of Balances due for Purchase Money of Waste Lands	...	...	...	141	...	12	1	10	...	164
Of Balances due for Commutation of Land Tax	...	...	...	101	...	...	...	...	...	101
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	142	...	...	242	12,731	12	1	4,050	226	17,404
SUNDRY ACCOUNTS.										
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	423	...	...	...	...	...	...	...	29	452
Interest on Overdrawn Capital of Guaranteed Railways	6,800	...	...	...	...	...	...	...	...	6,800
Sundry Items	31	...	...	...	554	68	3	384	865	1,905
TOTAL SUNDRY ACCOUNTS	7,254	...	...	...	554	68	3	384	894	9,157
TOTAL RECEIPTS IN INDIA . Rx.	271,368	1,291	3,994	389	79,644	19,304	18,347	40,734	178,574	613,645

	£		
RECEIPTS IN ENGLAND:			
Interest realised from Investment of Cash Balance	41,148		
Interest on India Debt remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland	204		
		£	41,352
EXCHANGE ON RECEIPTS IN ENGLAND		Rx.	15,551
TOTAL INTEREST RECEIPTS . Rx.			670,548

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the Annual Interest thereon, and the INTEREST paid during the Year ended 31st March 1887.

	Amount of Loan, 31st March 1887.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Loans bearing interest at 4½ per cent.:—				
Transfer Loan of 1870	1,787,540	80,439	80,054	
Railway Loan from Maharaja Holkar	1,000,000	45,000	45,000	
Transfer Loan of 1878	1,410,470	63,471	66,261	
Transfer Loan of 1879, 4½ per cent. portion	19,069,983	858,149	852,576	
Transfer Loan of 1879, 7*s.* Sterling per cent. portion	22,300	(*a*) 1,026	1,041	
				1,044,932
Loans bearing interest at 4 per cent.:—				
Loan of 1832-33	831,755	33,270	31,135	
Loan of 1835-36	2,259,440	90,378	88,342	
Loan of 1842-43	24,673,970	986,959	946,647	
Loan of 1854-55	4,418,610	176,744	183,981	
Transfer Loan of 1st May 1865	26,710,436	1,068,417	1,056,286	
Reduced 4 per cent. Loan of 1879	8,480,940	339,238	355,264	
Promissory Notes for Mysore Family	72,923	2,917	3,005	
Railway Loan from Maharaja Sindiah	1,500,000	60,000	60,000	
East India Railway Commuted Stock	9,975	399	373	
				2,725,033
Loans bearing interest at 3½ per cent.:—				
Loan of 1853-54	52,820	1,849	937	
				937
Provincial Debenture Loans:				
Nagpore-Raipore Railway Debenture Loan at 4½ per cent.	6,700	302	2,545	
Gazipur-Dildarnagar Railway Debenture Loan at 4 per cent.	50,080	2,003	1,704	
Muttra-Hathras Light Railway Debenture Loan at 4 per cent.	3,230	129	103	
Cawnpore-Furukhabad Railway Debenture Loan at 4 per cent.	10,830	433	295	
Cawnpore-Achneyra Railway Debenture Loan at 4 per cent.	71,970	2,879	2,925	
				7,572
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	310	
5 per cent. Loan of 1856-57	...	...	47	
4½ per cent. Transfer Loan of 1872	...	...	298	
Transfer Loan of 22nd April 1854	...	...	27	
Reduced 4 per cent. Loan of 1881	...	...	1	
4 per cent. Loan of 1828-29	...	...	2	
				685
Miscellaneous:				
Government of India Stock Notes at 4 per cent.	156,400	6,256	6,766	
Commission on Stock Notes	...	...	30	
Discount on Loans	...	...	5,472	
				12,268
TOTAL INTEREST PAID UPON RUPEE DEBT . Rx.				3,791,427
STERLING DEBT.				
India 5 per cent. Stock (accrued prior to 5th July 1880)	...	...	10	
India 3½ per cent. Debentures	5,000,000	175,000	175,000	
India 4 per cent. Stock	53,261,820	2,130,473	1,936,576	
India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity			196,624	
Transfer Loan of 22nd April 1854	(*b*)	...	22,406	
India 3½ per cent. Stock	11,398,017	398,931	125,798	
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock			79,700	
India 3½ per cent. Stock issued in redemption of portion of Eastern Bengal Railway 4 per cent. Debenture Stock			21,262	
India 3½ per cent. Stock issued in redemption of portion of Scinde, Punjab and Delhi Railway Annuity and Debenture Stock			174,262	
India 3 per cent. Stock	12,748,548	382,456	329,993	
India 3 per cent. Stock issued in redemption of a portion of the East Indian Railway Annuity and Debenture Stock			7,435	
India 3 per cent Stock issued in redemption of a portion of Eastern Bengal Railway 4 per cent. Debenture Stock			21	
Debenture Stock of the East Indian Railway Company for which the Secretary of State has incurred the liability under Acts 42 and 43 Vic., c. 206, bearing 4½ per cent. interest	1,435,650	64,604	64,604	
Eastern Bengal Railway 4 per cent. Debentures (Liability incurred on purchase of Line)	...	...		
Eastern Bengal Railway 4 per cent. Debenture Stock	348,666	13,947	22,141	
TOTAL			3,155,832	
Discount, Sinking Fund			7,192	
TOTAL INTEREST ON STERLING DEBT £ .				3,163,024
EXCHANGE ON PAYMENTS IN ENGLAND . Rx.				1,189,504
GRAND TOTAL . Rx.				(*c*)8,143,955

(*a*) Equivalent in rupees of 7*s.* per 100 rupees.
(*b*) This is a Rupee Loan, the interest on which was payable in England at the option of the holder. It is now in course of discharge.
(*c*) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and "Irrigation—Major Works, Interest on Debt", see distribution statement on the next page.

No. 25.—ACCOUNT of the Public Debt of *India*, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1887—*continued.*

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Railways, and Irrigation Works not charged to Revenue, and the Interest and Commission on Stock Notes, which are taken provincially.

		Ordinary Debt.				Debt incurred for Railways, and Irrigation Works not charged to Revenue.		
		Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	Total.	State Railways.	Irrigation.	Total.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General		...	363,120	5,899	369,019	2,026,745	506,574	2,533,319
Central Provinces		...	...	268	268	43,288	...	43,288
Burma		...	...	...	...	109,384	...	109,384
Assam		...	...	26	26	...	...	...
Bengal		...	...	604	604	206,775	227,349	434,124
North-Western Provinces and Oudh		...	...	1,539	1,539	17,424	258,668	276,092
Punjab		...	...	1,727	1,727	19,832	...	19,832
Madras		...	...	649	649	...	...	...
Bombay		...	...	1,556	1,556	...	...	...
Total, India	Rx.	...	363,120	12,268	375,388	2,423,448	992,591	3,416,039
England	£	2,567,377	22,406	(*a*) 7,192	2,596,975	566,049	...	566,049
Exchange	Rx.	965,502	8,426	2,705	976,633	212,871	...	212,871
TOTAL	Rx.	3,532,879	393,952	22,165	3,948,996	3,202,368	992,591	4,194,959

TOTAL Rx. 8,143,955 as in last page.

(*a*) Amount paid in respect of the Discount Sinking Fund in redemption of Debt incurred in excess of money raised.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing Interest, and the INTEREST paid thereon, for the Year ended 31st March 1887, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1886.	Amount, 31st March 1887.	Rate of Interest per cent.	Amount of Interest paid during the Year.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,557,727	1,557,507	6, 5 & 4	70,840
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	240
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 & 6	1,631
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	235
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	268
Charitable Endowment	4,000	4,000	6	240
Treasury Notes.				
Treasury Notes on account of Soldier's Savings Bank Deposits	250	250	3¾	...
Treasury Notes for Bhonsla Family Temples	34,520	34,520	5	1,997
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c.	9,012	7,162	4	341
Service Funds.				
Uncovenanted Service Family Pension Fund	933,926	984,944	6	54,653
Miscellaneous Service Funds	229	236	...	10
Savings Banks.				
Post Office Savings Bank Deposits	138,925	294,719	3¾	141,485
State Railway Provident Institutions	58,699	46,661	3¾	1,816
Civil Engineers' Provident Fund	29,006	48,986	4	1,513
Regimental Savings Banks Deposits	82,545	89,977	3¾	3,501
General Family Pension Fund	2,202	3,597	3¾	75
Hindu Family Annuity Fund	3,147	3,827	3¾	166
Bengal Christian Family Pension Fund	315	275	3¾	12
Miscellaneous.				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	108,065	90,636	4	4,853
Balances of Railway Funds	90,767	98,028	3¾	3,823
Balances of net Railway Traffic Receipts	...		...	1,827
Post Office Guarantee Fund	...	...	...	425
Telegraph Guarantee Fund	...	...	...	321
Miscellaneous Accounts, including Refunds	...	...	...	211
	(*b*)3,159,250	3,371,240		293,155
CENTRAL PROVINCES.				
Savings Banks.				
Post Office Savings Bank Deposits	108,333	167,538	3¾	(*a*)
State Railway Provident Institutions	5,824	5,355	3¾	195
Miscellaneous.				
Miscellaneous Accounts	...	...	...	162
	(*b*)114,157	172,893		357
BURMA.				
Savings Banks.				
Post Office Savings Bank Deposits	49,438	89,572	3¾	(*a*)
State Railway Provident Institutions	7,357	6,110	3¾	202
Upper Burma	...		...	9
	(*b*)56,795	95,682		211
Carried forward . Rx.	3,330,202	3,639,815		293,723

(*a*) Included in Rx. 141,485 entered under "India, General."

(*b*) Differs from the closing balance of last year in consequence of the transfer of the balance of District Savings Banks to the Post Office Savings Bank.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1887, &c.—*continued.*

	Amount, 1st April 1886.	Amount, 31st March 1887.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	3,330,202	3,639,815		293,723
ASSAM.				
Savings Banks.				
Post Office Savings Bank Deposits	61,963	87,502	3¾	(*a*)
State Railway Provident Institutions	88	81	3¾	3
	(*b*)62,051	87,583		3
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta)	280,223	267,596	3¾	9,791
Post Office Savings Bank Deposits	615,993	907,681	3¾	(*a*)
State Railway Provident Institutions	35,048	28,919	3¾	989
Miscellaneous.				
Compensation for Lands taken for Public Purposes	...	...	...	53
Land Revenue Collections Refunded	...	...	...	96
Miscellaneous Accounts	...	...	...	548
	(*b*)931,264	1,204,196		11,477
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sum deposited with Government in 1830 by the Maharaja of Kirwee as a Charitable Endowment	20,000	20,000	4	800
Savings Banks.				
Post Office Savings Bank Deposits	373,430	493,308	3¾	(*a*)
Miscellaneous.				
Miscellaneous Accounts	...	...	...	39
	(*b*)393,430	513,308	...	839
PUNJAB.				
Special Loans.				
Educational Funds	1,264	1,264	5 & 3¾	50
Savings Banks.				
Post Office Savings Bank Deposits	257,584	377,354	3¾	(*a*)
State Railway Provident Institutions	70,098	101,191	3¾	3,076
Miscellaneous.				
Miscellaneous Accounts, including Refunds	...	...	...	2,307
	(*c*)328,946	479,809		5,433
MADRAS.				
Service Funds.				
Apothecaries' Fund	(*d*)8,786	9,478	4	344
Savings Banks.				
Government Savings Bank Deposits	261,765	80,773	3¾	2,852
Post Office Savings Bank Deposits	192,274	455,923	3¾	(*a*)
Regimental Savings Banks Deposits	28,290	29,095	3¾	1,178
Deposits of the Administrator General	113	105	...	4
Miscellaneous.				
Balances of Madras Railway Special Funds	19,782	22,119	3¾	742
Land Revenue Collections refunded	...	...	...	23
Miscellaneous Accounts, including Refunds	...	...	...	1,020
	511,010	597,493		6,163
Carried forward	5,556,903	6,522,204		317,638

(*a*) Included in Rx. 141,485 entered under "India General."
(*b*) See note (*b*) on page 50.
(*c*) Differs from last year's balance owing to the transfer of balance of District Savings Bank to Post Office and to the balance of the Educational Funds having been for the first time brought on this account.
(*d*) Differs from the closing balance in last years account by Rx. 1 for corrections since made.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1887, &c.—*continued.*

	Amount, 1st April 1886.	Amount, 31st March 1887.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward . .	5,556,903	6,522,204		317,638
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments . .	91,689	91,689	5 & 6	4,612
Service Funds.				
Uncovenanted Service Family Pension Fund . .	(*b*)95,059	100,442	6	5,702
Savings Banks.				
Government Savings Banks Deposits . . .	1,640,970	814,681	3¾	29,183
Post Office Savings Bank Deposits	456,017	1,380,492	3¾	(*a*)
Regimental Savings Banks Deposits . . .	27,854	21,883	3¾	1,126
Local Fund Pension Fund	4,142	6,394	3¾	...
Uncovenanted Service Family Pension Fund, Life Assurance Branch	2,146	5,305	3¾	91
Deposits of the Administrator General . . .	22,399	21,710	4	332
Miscellaneous.				
Miscellaneous Accounts, including Refunds . .	...	...	...	2,423
	2,340,276	2,442,596		43,469
TOTAL IN INDIA . Rx.	7,897,179	8,964,800		361,107
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . . £				218
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				82
GRAND TOTAL . Rx.				361,407

(*a*) Included in Rx. 141,485 entered under "India, General."
(*b*) Differs from the closing Balance in last year's Account by Rx. 1 for correction since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Fund .	54,653	...	...	...	...	...	...	...	5,702	60,355
Other Service Funds . .	10	...	...	...	...	...	...	344	...	354
TOTAL, SERVICE FUNDS . Rx.	54,663	...	...	...	...	...	...	344	5,702	60,709
SAVINGS BANKS.										
Government Savings Bank . .	...	...	...	...	9,791	...	...	2,852	29,183	41,826
Post Office Savings Bank . . .	141,485	...	...	...	...	...	...	...	...	141,485
State Railway Provident Institutions .	1,816	195	202	3	989	...	3,076	...	...	6,281
Civil Engineers' Provident Fund .	1,513	...	...	...	...	...	...	...	...	1,513
Regimental Savings Bank .	3,501	...	...	...	...	...	...	1,178	1,126	5,805
Other Bank Accounts . . .	253	...	...	...	...	...	...	4	423	680
TOTAL SAVINGS BANKS . Rx.	148,568	195	202	3	10,780	...	3,076	4,034	30,732	197,590

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section C.—Post Office, &c.

Revenue Rx. 2,027,482. Expenditure Rx. 2,145,262.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Post Office . .	27	Receipts and Expenditure . . .	54		1,154,307	1,350,292
Telegraph . .	28	Receipts and Expenditure . . .	56		692,747	714,464
,, . .	28A	Establishment—Indian Telegraphs . .	57	391,931		
,, . .	28B	Construction—Indian Telegraphs . .	58	178,831		
,, . .	28C	Indo-European Telegraph, Persian Gulf Section—Working and Maintenance .	59	45,950		
,, . .	28D	Indo-European Telegraph, Persian Section —Working and Maintenance . .	60	19,757		
,, . .	28E	Capital Expenditure included in Account No. 28	61	170,079		
Mint . . .	29	Receipts and Charges	63		180,428	80,506
		TOTAL . RX.			2,027,482	2,145,262

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	9,625	6,064	5,555	3,235	44,813	27,279	13,636	13,805	21,236	145,248
Sale of Postage Stamps:										
Ordinary Stamps	46,447	24,681	28,659	17,138	125,780	87,334	70,628	125,929	153,662	680,258
Service Stamps	8,983	7,746	3,719	2,790	30,780	25,263	30,831	29,312	35,491	174,915
Mail Cart, Parcel Van and Passenger Service	...	...	...	...	...	7	19,342	...	...	19,349
Fees and Petty Receipts	370	226	360	113	1,877	2,367	1,025	1,493	910	8,741
Contributions from Native States	530	...	...	36	55	...	600	...	...	1,221
Money Order Receipts	12,561	7,427	8,210	4,855	42,572	19,384	10,537	16,221	14,736	136,503
Commission on Sale of Indian Postal Notes	7	14	1	2	30	21	11	36	16	138
Commission on British Postal Orders	2	2	2	1	7	7	12	6	6	45
Bullock Train	...	...	...	...	...	...	10,163	...	...	10,163
District Post Collections, including Zemindari Dâk Receipts in Bengal	...	...	23	...	1,263	...	3,331	5	120	4,742
GROSS RECEIPTS . Rx.	78,525	46,160	46,529	28,170	247,177	161,662	160,116	186,807	226,177	1,181,323
Deduct—										
Amount of Postage received in India and paid to the Post Master General, London	...	...	...	...	...	...	...	...	24,591	24,591
Payments to Colonial and other Foreign Administrations	...	...	...	...	...	...	...	...	1,633	1,633
Refunds	27	2	259	2	382	27	17	30	46	792
	27	2	259	2	382	27	17	30	26,270	27,016
NET RECEIPTS of the POST OFFICE as stated in Account No. 2 . Rx.	78,498	46,158	46,270	28,168	246,795	161,635	160,099	186,777	199,907	1,154,307
CHARGES.										
Chief Office, Calcutta:										
Director General, Deputy Director General, Assistant Director General, Superintendent attached to Director General's Office, Assistant Director General, Foreign Post, and Secretary to the Director General	...	...	...	...	7,888	...	...	...	...	7,888
Comptroller, Deputy Comptroller and Assistant Comptroller	...	...	...	...	3,891	...	...	...	...	3,891
Office Establishment of the Director General	...	...	...	...	3,775	...	...	...	...	3,775
Office Establishment of the Comptroller	...	...	...	...	24,819	...	...	...	...	24,819
Office Expenses of the Director General	...	...	...	...	4,822	...	...	...	...	4,822
Office Expenses of the Comptroller	...	...	...	...	1,193	...	...	...	...	1,193
Travelling Expenses of the Office of the Director General	...	...	...	...	551	...	...	...	...	551
Travelling Expenses of the Office of the Comptroller	...	...	...	...	32	...	...	...	...	32

Presidency and District Offices:										
Post Masters General, Deputy Post Masters General, and Assistant Director General, Railway Mail Service	2,474	1,260	1,180	840	5,169	2,074	2,400	1,789	2,093	19,279
Post Masters of Calcutta, Madras, and Bombay, Superintendents and Inspectors	4,295	2,768	2,301	1,852	18,495	14,713	7,696	10,256	9,431	71,807
Office Establishments	35,189	21,285	16,730	13,042	143,479	86,889	49,445	62,519	94,290	522,868
Office Expenses	1,997	2,363	1,493	962	23,571	3,590	2,114	3,279	6,586	45,955
Travelling Expenses	3,120	1,934	1,041	1,275	9,723	7,514	4,091	3,906	3,428	36,032
Conveyance of Mails:										
Road Establishment	9,421	5,571	521	6,099	18,150	3,841	5,100	21,226	25,358	95,287
Ferry Establishment	...	22	6	7	175	...	74	20	...	304
Contingent Road Charges	368	469	26	191	2,459	108	205	814	701	5,341
Subsidies	...	...	3,905	...	45,698	...	...	...	4,211	53,814
Bounty Money	...	...	45	...	6	...	...	215	229	495
Payments to P. & O. Company for Conveyance of Mails by non-contract Vessels	...	...	...	...	...	...	...	...	1,724	1,724
Steam Service Contract	...	...	600	2,960	...	...	...	...	...	3,560
Payments to State Railways	8,733	461	716	600	30,584	439	11,683	1,682	...	54,898
Bullock Train Establishment	...	...	...	...	...	...	11,517	...	...	11,517
Boat Establishment and Charges	36	2	145	433	1,716	...	...	191	107	2,630
Mail Cart Establishment and Charges	2,480	2,821	20	693	920	4,076	29,682	1,823	2,980	45,495
Railway Charges	...	...	115	373	2,257	34	...	2,766	12,818	18,363
Discount on Sale of Postage Stamps	737	384	443	266	1,968	1,359	1,100	1,935	2,381	10,573
Miscellaneous Charges of Post Office	1,290	463	390	673	7,924	4,528	337	833	5,813	22,251
District Post Establishments, including Zemindari Dâk Charges in Bengal	10,221	5,333	11,760	3,452	34,361	19,240	14,270	10,630	10,689	119,956
TOTAL CHARGES IN INDIA . Rx.	80,361	45,136	41,437	33,718	393,626	148,405	139,714	123,884	182,839	1,189,120
CHARGES IN ENGLAND:										
Stores for India . . . Rx. 882,397 (a) / £ 24,150 (b)								9,399	15,576	49,125
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury										68,000
TOTAL CHARGES IN ENGLAND . £										117,125
EXCHANGE ON CHARGES IN ENGLAND . Rx.										44,047
TOTAL CHARGES of the POST OFFICE . Rx.										1,350,292

N. B.—The estimated amount of Sea-postage retained by India is Rx. 2,530.

(*a*) Total Charges in India for the Bengal Presidency.

(*b*) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the year ended 31st March 1887.

	Capital.		Revenue.		Total.	
	India.	England.	India.	England.	India.	England.
RECEIPTS.						
INDIAN TELEGRAPHS.						
Message Revenue.	*Rx.*	£	*Rx.*	£	*Rx.*	£
Sale of Stamps deducting Refunds	...	...	302,809	...	302,809	...
Receipts from other Administrations	...	...	20,324	...	20,324	...
Other Receipts by Cash and Postage Stamps	...	...	156,914	...	156,914	...
Interest and Recoveries.						
Interest on Railway Lines and Rent of Instruments and Appliances	...	...	46,643	...	46,643	...
Recoveries from Railways of Maintenance Charges	...	...	48,217	...	48,217	...
Recoveries from Guaranteed Lines and Offices	...	...	11,675	...	11,675	...
Miscellaneous Receipts	...	...	5,677	...	5,677	...
RECEIPTS OF PROVINCIAL TELEGRAPHS.						
Message Revenue, Bengal	...	...	106	...	106	...
Message Revenue, Bombay	...	...	310	...	310	...
TOTAL	...	...	592,675	...	592,675	...
INDO-EUROPEAN TELEGRAPH.						
PERSIAN GULF SECTION.						
Message Revenue	...	...	81,414	...	81,414	...
Miscellaneous	...	...	607	...	607	...
PERSIAN SECTION.						
Message Revenue	...	...	2,244	...	2,244	...
Miscellaneous	2,066	...	589	...	2,655	...
REVENUE IN ENGLAND.						
Message Revenue	...	...	...	15,879	...	15,870
Common Purse Arrangement	...	...	...	*—6,312*	...	*—6,312*
TOTAL	2,066	...	84,854	9,558	86,920	9,558
					679,595	9,558
					689,153	
EXCHANGE on Receipts in England	...	...	...	... Rx.	3,594	
					692,747	
CHARGES.			TOTAL RECEIPTS Rx.			
INDIAN TELEGRAPHS.						
Establishment, *see* Statement A	38,539	...	347,183	6,209	385,722	6,209
Construction, *see* Statement B	61,233	70,222	47,376	...	108,609	70,222
TOTAL	99,772	70,222	394,559	6,209	494,331	76,431
PROVINCIAL TELEGRAPHS.						
Bengal.						
Establishment	...	...	63	...	63	...
Tools and Plant	...	...	23	...	23	...
Bombay.						
Establishment	...	...	375	...	375	...
Construction	84	...	...	...	84	...
Tools and Plant	...	...	77	...	77	...
TOTAL	84	...	538	...	622	...
INDO-EUROPEAN TELEGRAPH.						
Persian Gulf Section. Working and Maintenance, *see* Statement C.	*—12,443*	...	57,517	...	45,074	...
Persian Section. Working and Maintenance, *see* Statement D.	1,920	...	17,837	...	19,757	...
Charges in England—						
Establishment	...	...	...	8,087	...	8,087
Royalties	...	...	...	300	...	300
Miscellaneous	...	*—7*	...	1,341	...	1,334
Stores	...	6,930	...	662	...	7,592
Charges in other Departments	66	...	810	...	876	...
TOTAL	*—10,457*	6,923	76,164	10,390	65,707	17,313
RED SEA TELEGRAPH.						
Annuity to Shareholders of the late Red Sea and India Telegraph Company	...	...	...	18,027	...	18,027
					560,660	111,771
					672,431	
EXCHANGE ON CHARGES IN ENGLAND				Rx.	42,033	
			TOTAL CHARGES	Rx.	714,464	

No. 28A.—ESTABLISHMENT, INDIAN TELEGRAPHS.

	Direction.	Accounts.	Check Office.	Superintendence.	Line Maintenance.	SIGNALLING.				Workshop.	TOTAL.
						DEPARTMENTAL SIGNAL OFFICES.		NON-DEPARTMENTAL OFFICES.			
						Imperial.	Postal combined.	Railway Offices.	Private Line Offices.		
	Rx.	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superior Officers	11,119	...	...	...	...	...	...	...	...	...	11,119
Examiner and Assistant Examiner	...	2,652	...	...	...	...	...	...	...	...	2,652
Superintendents and Assistant Superintendents	3,236	...	1,268	61,107	...	...	...	...	...	838	66,449
Establishment	3,887	4,551	3,974	15,574	20,156	151,001	15,609	10,977	710	3,258	229,697
Allowances	1,085	305	60	2,142	767	27,952	...	...	...	514	32,825
Rent	...	...	...	254	...	2,401	...	...	...	...	2,655
Travelling charges	1,988	22	...	10,804	2,864	5,612	...	...	...	5	21,295
Contingent charges	452	117	110	636	37	6,114	...	...	...	...	7,466
Tools and Plant	282	152	41	219	720	7,761	2,828	5,709	1,249	...	18,961
Training Postal Officials	...	...	...	...	...	...	30	...	...	...	30
TOTAL	22,049	7,799	5,453	90,736	24,544	200,841	18,467	16,686	1,959	4,615	393,149
DEDUCT—Recovered from other Departments	...	...	...	1,218	...	...	...	...	...	...	1,218
NET TOTAL Rx.	22,049	7,799	5,453	89,518	24,544	200,841	18,467	16,686	1,959	4,615	391,931
Of which charged to—											
Capital	6,175	2,169	...	16,610	...	2,001	2,474	3,743	752	4,615	38,539
Revenue	15,874	5,630	5,453	72,908	24,544	198,840	15,993	12,943	1,207	...	353,392

No. 28B.—CONSTRUCTION, INDIAN TELEGRAPHS.

	Capital.	Revenue.	Total.
	Rx.	*Rx.*	*Rx.*
Railway Lines	68,152	...	68,152
Departmental Lines	87,426	...	87,426
Workshop and Press	—*289*	...	—*289*
Repairs of Lines and Buildings	...	45,306	45,306
Losses	...	122	122
Suspense	2,086	...	2,086
Store and Workshop Contingencies	12,531	1,948	14,479
TOTAL	169,906	47,376	217,282
DEDUCT—Value of Stores expended in excess of amount purchased on same account (*i.e.*, diminution of stock)	38,451	...	38,451
NET CHARGE FOR CONSTRUCTION . Rx.	131,455	47,376	178,831
Of which—			
Charged in India . . . Rx.	61,233	47,376	108,609
Charged in England, being purchase of stores there . . . . £	70,222	...	70,222

DETAILS OF LINES CONSTRUCTED.

Railway Lines.

		Rx.
Lines for the	Assam-Behar Railway	7,202
Ditto	Bilaspore-Etawa Railway	3,004
Ditto	Eastern Bengal, Eastern Section	1,014
Ditto	North-Western Railway	18,653
Ditto	Rewari-Ferozepore Railway	4,390
Ditto	Sind-Peshin Railway	17,097
Ditto	Assam Railway Trading Company, Limited	6,319
Ditto	Bengal, North-Western Railway	1,541
Ditto	Indian Midland Railway	3,596
Ditto	Southern Marhatta Railway	5,437
Ditto	Other Railways	—*101*
		68,152

Departmental Lines.

	Rx.
Arracan Division.	
Erecting additional wire, Akyab to Moungdau	1,135
Assam Division.	
Re-constructing line, Golaghat to Kohima	5,209
Construction of line, Kohima to Monepore	8,041
Adding a 2nd line, Dhubri to Goalpara	1,548
Bellary Division.	
Erecting a wire on line, Kolhapur to Dharwar	1,231
Bengal Division.	
Re-constructing line, Luckesarai to Mokama	2,477
Erecting an extra wire, Raneegunge to Burhee Office	1,555
Connecting Ghazipore Head Post Office with departmental system at Buxar	1,101
Construction of line, Ghazipore Head Post Office to Bullia	1,106
Burma Division.	
Improving the line, Tavoy to Siamese Frontier	2,050
Adding a wire, Rangoon to Prome	2,211
Dacca Division.	
Erecting an Extra wire, mile 15 to Goalundo Office	1,028
Construction of line, Seallo to Dhulla	3,119
Laying a cable in the Pudda Seallo to Tannapocha	1,465
Indore Division.	
Re-construction of line, Shajapur to Agar	1,012
Punjab Division.	
Construction of line, Lahore to Multan	4,705
Rajputana Division.	
Erecting an additional wire, Gwalior Railway Station to Agra Office	1,218
Sind and Beluchistan Division.	
Construction of line, Harnai to Singawi	2,018
Erecting 3rd wire, Kurrachee City, North-Western Railway Station to Kotree Railway Station	1,526
Construction of line, Ruk to Sibi	6,716
Extending the Telegraph line to the Port of Kurrachee	1,162
Upper Burma Division.	
Construction of line, Napee to Bhamo	4,209
Ditto Myingyan to Yemethin	2,151
Ditto Yeu to Monywa	1,067
Ditto Yemethin through Hlangdet to Julayea	1,524
Ditto Kyanyat to Ruby-Mines	1,634
Ditto Theyetmyo to Mullow	1,941
Ditto Telephone lines in Mandalay	1,086
Ditto Ningyan to Yamethin	1,434
Erecting 2nd wire, Myingyan to Frontier	2,039
Re-construction of line, Langha to Mandalay	2,507
Other lines, &c.	16,201
	87,426

No. 28C.—INDO-EUROPEAN TELEGRAPH, PERSIAN GULF SECTION—WORKING and MAINTENANCE.

	Direction.	Accounts.	Traffic Manager's Office.	Line Maintenance.	Signalling.	Stores.	Political.	Repairs and Suspense.	Works.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director	1,800	...	...	...	...	...	...	...	...	1,800
Traffic Manager and Assistant	...	...	1,140	...	...	...	...	...	...	1,140
Superintendents and Assistant Superintendents	...	...	...	786	1,972	...	...	...	...	2,758
Establishment	585	180	426	5,317	11,322	1,043	...	...	...	18,873
Travelling Charges	215	39	...	590	245	...	...	...	...	1,089
Rent	...	...	...	60	420	...	...	...	...	480
Contingencies	33	13	...	598	718	278	...	...	...	1,640
Tools and Plant	131	...	63	774	2,413	...	...	...	...	3,381
Cable Steamer	...	...	...	10,994	...	...	...	...	...	10,994
Subsidies	...	...	...	...	...	...	2,239	...	...	2,239
Repairs	...	...	...	...	...	...	...	16,084	...	16,084
Suspense	...	...	...	...	...	24,128	...	564	...	24,692
Works	...	...	...	...	...	...	...	...	283	283
	2,764	232	1,629	19,119	17,090	25,449	2,239	16,648	283	85,453
DEDUCT—Value of Stores expended in excess of amount purchased on same account	...	...	...	...	...	39,503	...	...	...	39,503
NET EXPENDITURE . Rx.	2,764	232	1,629	19,119	17,090	—*14,054*	2,239	16,648	283	45,950
Of which—										
Charged in India, Revenue	2,764	232	1,629	18,958	16,490	—*69*	2,239	15,274	...	57,517
,, ,, Capital	...	...	...	161	600	—*13,985*	...	564	217	—*12,443*
Charged in other Departments	...	...	...	...	...	...	...	810	66	876
TOTAL . Rx.	2,764	232	1,629	19,119	17,090	—*14,054*	2,239	16,648	283	45,950

No. 28D.—INDO-EUROPEAN TELEGRAPH, PERSIAN SECTION—WORKING and MAINTENANCE.

	Direction.	Accounts.	Superintendence.	Line Maintenance.	Signalling.	Stores.	Repairs and Suspense.	Works.	TOTAL.
	Rx.	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director and Assistant Director	879	...	...	...	...	...	...	...	879
Superintendent and Assistant Superintendents	...	...	2,153	...	1,667	...	...	...	3,820
Inspectors	...	...	...	1,539	...	...	...	...	1,539
Establishment	178	271	60	1,045	5,207	237	...	...	6,998
Rent	93	...	72	94	387	...	...	...	646
Travelling Charges	227	58	202	546	436	...	...	...	1,469
Contingencies	66	20	371	72	385	...	...	...	914
Tools and Plant	...	...	...	380	349	...	...	...	729
Repairs	...	...	...	...	...	...	1,505	...	1,505
Works	...	...	...	...	...	...	...	2,066	2,066
Suspense	...	...	...	...	...	...	*—146*	...	*—146*
	1,443	349	2,858	3,676	8,431	237	1,359	2,066	20,419
DEDUCT—Value of Stores expended in excess of amount purchased on same account	...	...	...	...	...	662	...	...	662
NET EXPENDITURE Rx.	1,443	349	2,858	3,676	8,431	*—425*	1,359	2,066	19,757
Of which—									
Charged in India—									
Revenue	1,443	349	2,858	3,676	8,431	*—425*	1,505	...	17,837
Capital	...	...	...	...	...	...	*—146*	2,066	1,920
TOTAL Rx.	1,443	349	2,858	3,676	8,431	*—425*	1,359	2,066	19,757

No. 28E.—STATEMENT showing COST of TELEGRAPH LINES defrayed from the REVENUES of *India* to close of 1886-87.

INDIA.

	As shewn in Finance accounts.					Additions to Finance account figures.		Total.	Previous Years.	To end of Year.
	Direct Outlay.	15 per cent. for Establishment on Works.	Share of store contingencies.	Deduct debited to other Departments.	Net Departmental Expenditure.	By other Departments from their grants and corrections.	Loss by Exchange.			
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LINES:										
Departmental	83,989	13,197	11,604	284	108,506	299	...	108,805	2,154,523	2,263,328
Railway	68,152	11,437	...	...	79,589	...	8,092	87,681	640,089	727,770
Under Agreement	2,655	398	...	...	3,053	...	...	3,053	60,604	63,657
Temporary Telegraphs for Military purposes	...	...	...	...	...	...	...	...	*—5,675*	*—5,675*
TOTAL LINES . Rx.	154,796	25,032	11,604	284	191,148	299	8,092	199,539	2,849,541	3,049,080
BUILDINGS:										
Signal Offices	169	...	...	...	169	24,034	...	24,203	404,920	429,123
Quarters for Officers	...	...	...	...	...	...	...	...	1,224	1,224
Cable Houses and Tanks	...	...	...	...	...	...	...	...	3,860	3,860
Store Houses	...	...	...	...	...	817	...	817	34,382	35,199
Workshop Buildings	819	...	...	...	819	101	...	920	22,230	23,150
TOTAL BUILDINGS . Rx.	988	...	...	...	988	24,952	...	25,940	466,616	492,556
TOOLS AND PLANT:										
First fitting of Signal Offices	8,971	...	...	...	8,971	...	...	8,971	134,970	143,941
Other Tools and Plant	*—289*	...	...	...	*—289*	...	...	*—289*	16,287	15,998
Share of Store Contingencies	927	...	...	...	927	...	...	927	1,160	2,087
TOTAL TOOLS AND PLANT . Rx.	9,609	...	...	...	9,609	...	...	9,609	152,417	162,026
STORES:		Issues of stores.								
Europe Stores	70,222	...	...	...	...	...	...	...	...	...
Other Stores	36,353	...	...	...	...	...	...	...	...	...
TOTAL STORES . Rx.	106,575	*—140,411*	...	...	*—33,836*	...	...	*—33,836*	297,905	264,069
SUSPENSE HEADS AFFECTING BUDGET GRANT	2,086	...	...	...	2,086	...	...	2,086	5,199	7,285
CHARGE FOR EXCHANGE PAID IN ENGLAND	...	...	...	...	...	16,064	*—8,275*	7,789	59,998	67,787
TOTAL . Rx.	274,054	*—115,379*	11,604	284	169,995	41,315	*—183*	211,127	3,831,676	4,042,803
PROVINCIAL TELEGRAPH LINES:										
Bengal	...	...	...	...	...	...	...	...	178	178
Bombay	84	...	...	...	84	...	...	84	4,987	5,071
TOTAL . Rx.	84	...	...	...	84	...	...	84	5,165	5,249
TOTAL CAPITAL EXPENDITURE, INDIA . Rx.	274,138	*—115,379*	11,604	284	170,079	41,315	*—183*	211,211	3,836,841	4,048,052

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1887.

CALCUTTA MINT.			
RECEIPTS.			
Seignorage on Gold		*Rx.* 96	
Seignorage on Silver		21,024	
Gain on Coinage Operations		1,074	
Gain on Copper Coinage		76,704	
Sale of old Stores and Materials		1,508	
Miscellaneous Receipts		2,808	
TOTAL RECEIPTS	Rx.		103,214
CHARGES.			
Establishment:	*Rx.*		
Direction and Office	5,785		
Bullion Establishment	1,612		
Mechanical and Operative Establishment	14,227		
Assay Establishment	4,081		
Office Expenses, &c.	736		
		26,441	
Loss of Weight in Coinage:			
Silver	1,272		
Loss on Re-coinage	953		
Value of Copper used for Contingent purposes	78		
Cost of Copper Alloy	485		
Loss on melting Remittances	35		
Charges for Coin Supplied to Portuguese in India	489		
		3,312	
Purchase of Local Stores:			
Cost of Country Coal, Oil, &c.		4,468	
Rents, Rates, and Taxes		1,620	
			35,841
Charges in England—Stores for India	£		2,066
TOTAL CHARGES under the Head "MINT"			37,907
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—			
Pensions and Gratuities to Mint Servants		598	
Value of Stationery supplied		49	
Value of Printing executed by Government Press		93	
			740
Note.—This does not include Absentee and Pension Allowances in England.			
TOTAL CHARGES	Rx.		38,647
Estimated Value of Mint Buildings on 31st March 1887	Rx.		161,421

	Number.	Value.
AMOUNT COINED DURING THE YEAR.		
Silver:		*Rx.*
Rupees	6,358,051	635,805
Half Rupees	2,645,349	132,268
Quarter Rupees	7,086,801	177,170
Eighth Rupees	10,346,338	129,329
Copper:		
Quarter-Annas	36,120,514	56,438
Half-Pice	7,733,430	6,042
Pie-Pieces	18,663,046	9,720
Straits Cents	1,512,000	3,402
Ceylon 5 Cents	404,000	2,020
Do. Whole Cents	2,500,009	2,500
Do. Half Cents	1,020,000	510
Quarter Tangas (Indo-Portuguese)	4,800,000	7,500
Eighth Tangas Do.	4,176,768	3,263
TOTAL COINAGE	103,366,306	1,165,967

MADRAS MINT.		
COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.		
RECEIPTS.		
Sale Proceeds of old Stores and Materials		40
TOTAL RECEIPTS	Rx.	40
CHARGES.		
Charges on account of the Mint falling under other Heads of Service, *viz.*:—		
Pensions to Mint Servants		195
TOTAL CHARGES	Rx.	195
Estimated Value of Mint Buildings on 31st March 1887	Rx.	56,600

No. 29.—ACCOUNT of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1887 —*continued.*

BOMBAY MINT.			
RECEIPTS.		*Rx.*	*Rx.*
Seignorage on Silver		72,093	
Assay Fees		65	
Gain on Coinage Operations		3,178	
Sale of old Stores and Materials		425	
Miscellaneous Receipts		1,331	
TOTAL RECEIPTS	Rx.		77,092
CHARGES.			
Establishment:			
Direction and Office	*Rx.* 8,110		
Operative Establishment	13,374		
Assay Establishment	5,326		
Office Expenses, &c.	2,183		
		28,993	
Loss of Weight in Coinage:			
Seignorage duty on Portuguese Coin	1,200		
Miscellaneous	1,415	2,615	
Stores purchased locally	...	3,857	
			35,465
Charges in England—Stores for India	£		4,532
TOTAL CHARGES under the Head "MINT"			39,997
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*—			
Pensions to Mint Servants		1,220	
Value of Stationery supplied		15	
Value of Printing executed by Government Press		64	
			1,299
TOTAL CHARGES			41,296
Estimated Value of Mint Buildings on 31st March 1887	Rx.		276,251

AMOUNT COINED DURING THE YEAR.	Number.	Value.
		Rx.
Silver:		
Rupees { British Indian Coins	34,046,457	3,404,646
Rupees { New Portuguese Coins	...	...
Half Rupees { British Indian Coins	1,115,897	55,795
Half Rupees { New Portuguese Coins	...	...
Quarter Rupees { British Indian Coins	1,683,585	42,090
Quarter Rupees { New Portuguese Coins	...	...
Eighth Rupees { British Indian Coins	3,154,729	39,434
Eighth Rupees { New Portuguese Coins	...	...
Copper:		
Quarter Annas	14,389,888	22,484
Pies	5,783,424	3,012
Eighth Tangas (Goa Coins)	303,341	237
TOTAL COINAGE	60,477,321	3,567,698

IN ENGLAND:

Receipts:

Proceeds of sales of Indian Coins sent to England for assay	£	60
Exchange on receipts in England	Rx.	22

Charges—Pay and passage to India of an officer appointed to the Calcutta Mint	£ ...	£ 88	
Stores for India, shown above:			
For Bengal	2,066		
For Bombay	4,532		
		6,598	
			6,686
EXCHANGE ON CHARGES IN ENGLAND	Rx.		2,514

SUMMARY of Mint Receipts and Charges.

	India, General.	Madras.	Bombay.	TOTAL, INDIA.	England.	Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
MINT RECEIPTS (as per details above)	103,214	40	77,092	180,346	60	22	180,428
„ CHARGES (ditto)	35,841	...	35,465	71,306	6,686	2,514	80,506

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section D.—Civil Departments.

Revenue Rx. 1,461,658. Expenditure Rx. 12,698,516.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
General Administration	30	Expenditure	66	...	...	1,733,875
,,	30A	Details of Charges under Secretariats	67	338,031	...	...
,,	30B	,, ,, Tour Charges	67	27,670	...	...
,,	30C	Receipts and Charges on account of Paper Currency	68	...	...	...
Law and Justice	31A	Receipts	69	...	587,196	...
,,	31B	Expenditure	70	...	...	3,396,453
,,	31C	Details of Charges under High Courts, &c.	71	286,705	...	...
,,	31D	,, ,, Civil and Sessions Courts	71	1,174,331	...	...
,,	31E	,, ,, Criminal Courts	71	889,216	...	...
,,	31F	,, ,, Jails	72	635,827	...	...
,,	31G	,, ,, Convict Charges	72	126,701	...	...
Police	32	Receipts and Expenditure	73	...	315,863	3,285,097
Marine	33A	Receipts	74	...	200,029	...
,,	33B	Expenditure	75	...	...	848,124
Education	34	Receipts and Expenditure	79	...	208,395	1,305,337
Ecclesiastical	35	Expenditure	80	...	...	158,989
Medical	36A	Receipts	81	...	64,611	...
,,	36B	Expenditure	81	...	...	756,685
Political	37	Expenditure	82	...	...	754,814
Scientific and other Minor Departments	38A	Receipts	84	...	85,564	...
,,	38B	Expenditure	85	...	...	459,142
		TOTAL	...	...	1,461,658	12,698,516

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	12,000	12,000	24,000	
„ of Lieutenant-Governors	...	...	...	...	9,600	9,600	9,600	...	...	28,800	
„ of Chief Commissioners, including Salary, Establishments, &c.	...	4,673	5,445	4,392	...	...	...	269	11,488	26,267	
„ of Commissioner in Sindh											
Staff and Household Charges	38,990	666	606	...	2,781	3,713	2,817	(*b*)14,001	(*b*)18,244	81,818	
Durbar Fund	(*a*)16,500	...	...	...	...	...	...	...	...	16,500	
											202,465
Salaries of Members of Executive Council	40,348	...	...	...	...	...	...	12,939	11,885	65,172	
Legislative Council	17,184	173	...	...	2,255	43	...	1,460	119	21,234	
Military Secretary	42,924	...	...	...	...	...	3,129	7,155	8,021	61,229	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	142,370	8,380	12,112	8,203	49,745	31,458	21,440	29,581	34,742	338,031	
Tour Charges (as per Details in Account No. 30B)	10,781	1,075	371	422	2,992	5,849	5,808	32	340	27,670	
											513,336
Salaries, Establishment, and Contingencies of:											
Board of Revenue	...	...	...	...	28,451	21,315	...	25,698	...	75,464	
Financial Commissioner	...	...	...	...	...	...	18,423	...	...	18,423	
Finance Commission	3,656	...	...	...	...	...	...	...	...	3,656	
Commissioners: Salaries, Establishments, &c.	580	20,092	21,323	5,283	55,356	58,205	33,363	...	23,015	217,217	
											314,760
Salaries, Establishment, and Contingencies of:											
Comptroller General	41,210	...	...	...	...	...	...	...	...	41,210	
Accountant General, Public Works Department	21,028	...	...	...	...	...	...	...	...	21,028	
Accountants General and Comptrollers	...	7,349	9,502	4,903	33,147	23,121	16,135	23,617	26,672	144,446	
Paper Currency Office	10,215	56	1,362	...	...	1,612	1,104	2,684	8,084	25,117	
Reserve Treasury	539	...	...	...	...	...	...	248	...	787	
Allowances to Presidency Banks	19,717	...	...	...	1,437	...	...	4,720	11,196	37,070	
											269,658
General Establishment of Local Funds (including Wards' Establishment)	25	3,174	839	...	14,783	5,991	15,106	14,662	10,053	64,633	
Press Commission	1,141	...	...	...	...	...	...	...	...	1,141	
Upper Burma Charges	...	...	26,276	...	...	...	...	...	...	26,276	
											92,050
TOTAL CHARGES IN INDIA . Rx.	432,288	45,638	77,836	23,203	200,547	160,907	126,925	149,066	175,859		1,392,269
										£	
CHARGES IN ENGLAND:											
Salaries of the Secretary of State and Council for India and Establishment										137,783	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52										6,124	
Store Department: Wages of labourers &c.										24,320	
Bank of England and Bank of Ireland for management of Debt										35,932	
Law Charges, Postage of Despatches, and Telegrams to India										12,229	
Office Contingencies										11,794	
Cost of Books and Newspapers supplied to India, not invoiced as stores										165	
Passage and outfit allowance of the Governor of Madras and of a Member of the Council of the Governor-General										2,300	
Deputation Allowaace of an Officer from India as Member of the Royal Commission on Gold and Silver Currency										957	
Expenses connected with the deputation to India of a Member of the Indian Public Service Commission										600	
Charges in connection with the restoration in England of Pictures sent from Government House, Calcutta										283	
Expenses incurred in the Codification of the Law of Torts										105	
										232,592	
STORES FOR INDIA:											
Currency Notes, &c.										15,656	
										£	248,248
EXCHANGE ON CHARGES IN ENGLAND										Rx.	93,358
										TOTAL GENERAL ADMINISTRATION CHARGES . Rx.	1,733,875

(*a*) Includes charges against Additional Grant of 3,000 Rx. formerly taken under Tour Allowances.

(*b*) Includes Expenditure from Contract Allowance, *viz.*, 9,000 Rx. in Madras and 9,392 Rx. in Bombay.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1887.

	Rx.	*Rx.*
INDIA, GENERAL.		
Secretariats:		
Financial Department	31,719	
Home Department	21,688	
Foreign Department	42,145	
Revenue and Agricultural Department	16,388	
Translator's Department	692	
Public Works Department	29,738	
		142,370
CENTRAL PROVINCES.		
Secretary to the Chief Commissioner:		
Salary, Establishment, and Contingent Charges		8,380
BURMA.		
Secretary to the Chief Commissioner:		
Salary, Establishment, and Contingent Charges		12,112
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		8,203
BENGAL.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		49,745
NORTH-WESTERN PROVINCES AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		31,458
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		21,440
MADRAS.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		29,581
BOMBAY.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		34,742
TOTAL CHARGES UNDER SECRETARIATS, &C. . Rx.		338,031

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Tour and Extra Allowances to Clerks and Servants	...	...	...	52	2,992	...	...	...	...	3,044
Travelling Allowances	1,007	396	318	239	...	410	255	32	216	2,873
Special Train	1,757	...	...	...	...	...	...	...	...	1,757
Posting, Bullock Train, and Railway Train hire	...	...	...	...	...	3,179	...	...	...	3,179
Purchase and Repair of Tents, and Camp Establishment & Furniture	...	203	...	50	...	277	...	...	...	530
Miscellaneous	8,017	476	53	81	...	1,983	5,553	...	124	16,287
TOTAL TOUR CHARGES . Rx.	10,781	1,075	371	422	2,992	5,849	5,808	32	340	27,670

No. 30 C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1887.

	Rx.	*Rx.*
RECEIPTS:		
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 24, page 46, Interest Receipts.	250,087	
Miscellaneous Receipts	157	
TOTAL RECEIPTS . Rx.		250,244

Note.—Amount of Securities held on the 31st March 1887 was as follows:—

	Amount.	Cost Price.
	R	*R a. p.*
4 per cent.	6,20,21,700	5,94,90,029 0 4
4½ per cent.	5,00,000	5,02,470 15 8
	6,25,21,700	5,99,92,500 0 0

CHARGES:		
Salaries and Charges of the several Currency Offices	22,593	
Repairs of Buildings and other Public Works Charges connected with the Department	525	
Value of Stationery supplied	208	
Value of Printing executed by Government Press	469	
House, Lighting, Police, and Water Rates	565	
Cost of Note Forms received from England, including Freight	9,062	
Pensions	1,566	
Service Telegrams	108	
Purchase of Service Stamps	223	
Cost of Chests, Bags, and Locks	89	
Charges for Remittance	941	
Contingencies	804	
Dead Stock (Cost of Office Furniture, &c.)	158	
Travelling Allowances	61	
TOTAL CHARGES . Rx.		37,372
NET PROFIT IN 1886-87 . Rx.		212,872

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Courts of Law:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale proceeds of Unclaimed and Escheated Property	5,020	2,239	1,299	442	2,993	1,626	1,409	1,407	3,331	19,766
Court Fees realized in Cash	255	365	20	120	2,428	17,896	719	1,888	1,208	24,899
Pleadership Examination Fees	...	29	...	72	2,017	4,788	...	360	18	7,284
General Fees, Fines, and Forfeitures	3,129	9,696	22,518	6,947	66,439	25,687	33,355	35,515	25,697	228,983
Miscellaneous Fees and Fines:										
Record Room Receipts	...	...	...	...	...	731	...	...	...	731
Other Receipts	...	139	...	...	...	...	...	108	30	277
Miscellaneous	7	302	273	48	1,756	671	137	866	1,550	5,610
Jails:										
Sale Proceeds of Jail Manufactures	1,547	22,901	18,215	1,296	73,889	29,933	19,114	14,247	10,316	191,458
Receipts on account of Thuggee School of Industry	...	13,621	...	...	...	...	...	...	...	13,621
Hire of Convicts	367	55	286	5,936	...	19,821	8,885	864	6,476	42,690
Convict Settlement at Port Blair	34,729	...	...	...	...	...	...	...	...	34,729
Other Jail Receipts	92	72	1,058	69	572	120	218	322	3,441	5,964
Upper Burma Receipts	...	...	11,184	...	...	...	...	...	...	11,184
TOTAL RECEIPTS UNDER LAW AND JUSTICE . Rx.	45,146	49,419	54,853	14,930	150,094	101,273	63,837	55,577	52,067	587,196

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Courts of Law:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries, Establishments and Contingencies of:—										
High Courts (as per details in Account No. 31C)	...	...	...	...	109,338	35,072	...	47,852	67,577	259,839
Chief Court (as per ditto ditto ditto)	...	...	...	...	...	...	26,866	...	...	26,866
Judicial Commissioner	276	5,718	5,604	...	...	6,350	...	...	...	17,948
Recorder	...	...	9,780	...	...	...	...	...	...	9,780
Law Officers	312	...	4,452	333	25,667	6,406	2,764	8,463	16,022	64,419
Civil and Sessions Courts (as per details in Account No 31D)	8,591	1,907	5,209	13,316	401,815	206,680	118,913	225,092	192,808	1,174,331
Criminal Courts (as per details in Account No. 31E)	13,318	58,368	85,435	37,117	205,966	152,435	118,966	89,663	127,948	889,216
Coroner's Court	...	...	...	...	1,258	...	...	1,046	1,278	3,582
Presidency Magistrates	...	...	...	...	5,654	...	...	6,422	9,201	21,277
Courts of Small Causes	443	3,786	3,023	...	19,032	6,802	3,994	8,318	23,957	69,355
Compensation Pay of Covenanted Civilians	...	...	...	...	...	709	...	...	...	709
Sub-Divisional Establishments	...	...	...	...	12,429	...	...	...	...	12,429
Pleadership Examination charges	...	...	...	5	290	2,840	...	492	20	3,647
Refunds	673	1,512	7,969	858	13,813	3,335	3,814	5,457	3,056	40,487
Jails:										
Jails (as per details in Account No. 31F)	4,446	58,702	73,190	10,008	166,572	96,792	78,494	88,305	59,318	635,827
Convict charges at Port Blair and Nicobars (as per details in Account No. 31G)	126,701	...	...	...	...	...	...	...	...	126,701
Convict charges at Straits Settlements	864	...	...	...	...	...	...	...	...	864
Refunds	2	...	...	...	41	...	...	1	...	44
Upper Burma Charges	...	...	37,664	...	...	...	...	...	...	37,664
TOTAL CHARGES IN INDIA . Rx.	155,626	129,993	232,326	61,637	961,875	517,421	353,811	481,111	501,185	3,394,985

	£	£	Rx.
CHARGES IN ENGLAND:			
Passage and outfit allowance of the Chief Justice of the High Court of the North-Western Provinces	800		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports	113		
	913		
Stores for India:			
Reports of Indian Appeal Cases for 1886, &c.—	154		
		1,067	
EXCHANGE ON CHARGES IN ENGLAND		401	
TOTAL CHARGES UNDER LAW AND JUSTICE . Rx.			3,396,453

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1887.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Judges	59,290	22,996	16,469	23,651	34,170	156,576
Appellate Branch—Establishment and Contingencies	28,879	12,076	10,397	14,279	10,706	76,337
Original Branch—Establishment & Contingencies	21,169	...	...	9,922	22,701	53,792
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT Rx.	109,338	35,072	26,866	47,852	67,577	286,705

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Judicial Commissioners, Subordinate Judges, and Moonsiffs	4,416	1,670	2,947	6,425	210,013	108,012	79,032	97,294	90,497	600,306
Establishment	1,828	228	1,208	2,864	105,046	50,565	15,186	58,439	45,610	280,974
Ditto Judicial Record	...	...	...	...	...	6,209	...	...	...	6,209
Service of Processes	1,989	...	327	3,011	73,102	34,742	19,254	59,813	42,513	234,751
Travelling Allowances	124	9	143	65	3,070	1,052	1,179	721	3,768	10,131
Diet of Witnesses	27	...	...	123	1,254	809	...	2,450	2,091	6,754
Service Postage	22	...	16	52	2,312	1,248	1,121	775	1,719	7,265
Contingent Charges	185	...	568	776	7,018	4,043	3,141	5,600	6,456	27,787
Payments to Officers of other Provinces		...	...	...	...	...	...	...	154	154
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS Rx.	8,591	1,907	5,209	13,316	401,815	206,680	118,913	225,092	192,808	1,174,331

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Part* of Salaries of Magistrates and Deputy Commissioners	...	15,283	15,947	9,310	49,594	52,015	33,085	11,039	24,690	210,963
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.	...	10,476	27,164	11,894	79,528	34,397	26,281	14,087	34,569	238,396
Salaries of Cantonment, City, and Railway Magistrates, &c.	8,748	2,682	498	...	2,617	13,762	7,874	1,122	8,404	45,707
Deputation Allowance not caused by absence of Officers		...	...	...	...	...	378	...	...	378
Establishments	3,149	17,531	17,646	11,184	44,350	33,884	33,063	47,956	38,166	246,929
Travelling Allowance	540	1,070	4,743	1,497	8,370	3,646	3,497	6,424	14,413	44,200
Diet and Road Money to Witnesses	58	2,279	...	94	1,375	5,950	4,846	2,598	3,854	21,054
Service of Processes	...	6,365	9,080	681	10,407	...	...	154	...	26,687
Service Postage	158	1,024	289	526	1,891	1,814	5,014	937	2,930	14,583
Other Contingencies	665	1,658	10,068	1,931	7,834	6,967	4,928	5,346	855	40,252
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	67	67
TOTAL CHARGES UNDER CRIMINAL COURTS Rx.	13,318	58,368	85,435	37,117	205,966	152,435	118,966	89,663	127,948	889,216

* The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspection and General Superintendence	...	...	2,237	587	4,948	4,285	3,398	4,020	2,654	22,129
Presidency Jails	...	...	...	...	7,558	...	...	7,642	5,362	20,562
Central Jails	...	13,475	27,990	...	35,646	32,987	8,034	31,032	6,509	155,673
District Jails	3,032	7,366	21,056	7,932	45,529	35,074	38,863	21,161	28,644	208,657
Lock-ups	215	775	5,196	...	10,160	4,410	3,646	7,792	2,332	34,526
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	9,509	...	4,186	13,695
School of Industry	...	2,803	974	...	3,027	...	...	...	1,653	8,457
Jail Manufactures	1,199	34,283	12,873	1,489	59,704	19,683	14,671	15,582	7,556	167,040
Charges for Transportation of Convicts	...	...	2,864	...	...	353	373	1,076	416	5,082
Payments to Officers of other Provinces	...	..	...	...	...	...	...	...	6	6
TOTAL CHARGES UNDER JAILS . Rx.	4,446	58,702	73,190	10,008	166,572	96,792	78,494	88,305	59,318	635,827

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1887.

INDIA, GENERAL.	*Rx.*	*Rx.*
Salary and Establishment of the Superintendent, including Judicial Establishment	13,227	
Police Establishment	13,354	
Medical, Commissariat, and other Establishments	13,132	
Commissariat Supplies	45,699	
Stores, Clothing, Tools, &c.	5,357	
Passage and Subsistence Money to Convicts	16,53	
Freight	12,009	
Miscellaneous Services, Supplies, and Contingencies	7,390	
		126,701
TOTAL CONVICT CHARGES AT PORT BLAIR, &C. . Rx.		126,701

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*
Receipts from Railway Companies on account of Railway Police	6,266	...	...	...	...	...	38	95	...	6,399
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	74	660	12,637	468	1,363	2,523	1,793	1,945	7,556	29,019
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	1,914	...	...	...	5,830	51,407	1,976	2,777	63,904
Presidency Police	...	...	...	...	...	...	...	...	8,954	8,954
Recoveries on account of Village Police	...	...	...	...	10,822	...	6	...	1,009	11,837
Fees, Fines, and Forfeitures	622	13,766	3,240	6,991	49,352	22,700	10,538	25,741	22,363	155,313
Cash Receipts under Act XXXI of 1860 (Arms Act)	...	1	17	...	7	57	112	...	18	212
Contributions for Pensions	50	226	56	26	288	491	31	135	522	1,825
Miscellaneous	165	869	624	3,061	8,908	3,747	666	5,548	9,626	33,214
Upper Burma Receipts	...	...	5,186	...	...	...	...	...	...	5,186
TOTAL POLICE RECEIPTS . Rx.	7,177	17,436	21,760	10,546	70,740	35,348	64,591	35,440	52,825	315,863
CHARGES.										
Presidency Police	...	...	...	...	32,179	...	...	17,167	31,928	81,274
Provincial Superintending Officers of the District Police	...	3,306	3,982	3,176	11,975	11,815	13,727	17,831	4,944	70,756
District Executive Force:										
District Superintendents and Assistants	2,133	17,187	19,349	4,906	47,014	36,748	34,351	31,920	23,967	217,575
Inspectors, Constables, &c.	28,696	85,160	145,896	26,963	265,566	268,819	222,779	252,692	252,177	1,548,748
Office and other Establishments	405	2,650	3,363	1,537	6,408	6,154	574	...	11,392	32,483
Police Hospitals, Establishments and Charges	141	1,145	91	353	11,833	2,239	...	3,333	531	19,666
Clothing	1,361	4,383	8,025	1,614	14,388	18,737	9,333	16,910	22,969	97,720
Arms and Accoutrements	...	3,933	11,689	100	608	3,358	2,602	5,078	6,870	34,238
Miscellaneous	3,107	11,239	42,685	5,175	41,889	17,775	18,177	28,131	(a) 34,193	202,371
TOTAL DISTRICT EXECUTIVE FORCE . Rx.	35,843	125,697	231,098	40,648	387,706	353,830	287,816	338,064	352,099	2,152,801
Railway Police	11,101	2,364	...	89	9,296	3,061	12,438	13	12,386	50,748
Village Police	...	...	35,652	40	12,485	245,925	...	643	100,238	394,983
Guards for the Customs, and Salt Departments	...	...	...	...	...	...	...	2,646	...	2,646
Special Police	...	1,136	30,148	49,627	18,864	2,771	13,806	...	7,681	124,033
Cattle Pounds	380	4,530	225	1,820	2,601	5,777	2,642	18,213	8,273	44,461
Steam Boiler Inspection Establishment and Charges	...	...	828	...	1,310	...	...	...	1,095	3,233
Thuggee and Dacoity	9,049	...	...	...	...	28	...	...	...	9,077
Miscellaneous	...	...	140	...	...	9	...	...	...	149
Refunds	...	77	148	36	561	283	623	23	163	1,914
Upper Burma Charges	...	...	349,022	...	...	...	...	...	...	349,022
TOTAL POLICE CHARGES . Rx.	56,373	137,110	651,243	95,436	476,977	623,499	331,052	394,600	518,807	3,285,097

(a) Includes grant Rx. 2,500 to Khattywar Police Fund.

No. 33A.—ACCOUNT of MARINE RECEIPTS, for the Year ended 31st March 1887.

RECEIPTS.	India, General.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pilotage Receipts	...	...	...	84,655	451	608	85,714
Dockyard Services and Supplies to Private Individuals, &c.:							
Hire of Docks, Warp Boats, &c., including Docking Fees	824	...	...	...	...	...	824
Cost of Work executed for other Governments and Departments and for Ships of the Royal Navy	53,035	...	...	...	...	...	53,035
Ditto for Port and Local Funds and for Private Individuals	5,615	...	...	...	...	...	5,615
Value of Water supplied to Ships of the Royal Navy and Vessels of other Departments	1,865	...	...	...	...	...	1,865
Hire of Vessels	9	...	...	...	...	...	9
Sale Proceeds of Vessels and Stores:							
Sale Proceeds of Vessels	4,050	...	...	...	...	...	4,050
Sale Proceeds of condemned stores	5,195	...	...	94	...	...	5,289
Miscellaneous	...	86	...	...	...	...	86
Registration and other Fees:							
Fees realized at the Shipping Office	...	124	...	2,308	...	4,873	7,305
Examination Fees	...	...	...	234	...	...	234
Fees under Merchant Seamen's Act of 1854	...	...	...	11	...	...	11
Freight, Passage and Tonnage	399	1,554	193	...	...	...	2,146
Miscellaneous:							
Cost of Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas	9,574	...	...	...	...	...	9,574
Deductions for Mess Money	...	...	...	1,335	...	...	1,335
Coast Light Dues	...	18,952	...	...	...	...	18,952
Other Items	2,578	230	2	1,082	...	111	4,003
TOTAL MARINE RECEIPTS . Rx.	83,126	20,946	195	89,719	451	5,592	200,029

No. 33 B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1887.

	Salaries and Establishments.	Contingencies.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	Rx.	Rx.	
Naval Commander-in-Chief, India Station	1,083	...	1,083
Director and Deputy Director of Indian Marine	9,107	875	
Marine Section, Controller of Military Accounts	366	12	
Examiner of Marine Accounts	5,576	67	
	15,049	954	16,003
MARINE SURVEY ESTABLISHMENTS.			
Superintendent, Scientific and other Officers	9,461	831	
Office Establishment	500		
	9,961	831	10,792

MISCELLANEOUS SHORE ESTABLISHMENTS.	Salaries and Establishments.	Contingencies.	Total.	
Agent for Government Consignments, Calcutta	1,697	83	1,780	
Charges for landing stores for other Departments			5,891	
			7,671	
Deduct—Recoveries for stores landed for other Departments			6,001	
			1,670	
Perim Light-house	449	588	1,037	
Miscellaneous	957	...	957	3,664

DOCKYARDS.	Kidderpore.	Bombay.	
Staff Officer and Transport Department	1,422	2,038	
Constructor's Department	415	1,599	
Factory Branch	2,607	2,725	
Builder's Branch	829	2,302	
Marine Storekeeper's Department	2,290	3,262	
Accountant's Office	2,421	2,838	
Dockyard Dispensary	63	230	
Hydraulic Lift at Hog Island	...	509	
Wages of Artificers and Labourers	15,911	24,847	
Miscellaneous	622	177	
	26,580	40,527	67,107

Net Tonnage.	Nominal Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT. *Harbour and Sea-going Vessels.*		
1,160	250	Steam Troop-ship "Tenasserim"	5,746	
512	70	Troop-ship "Amberwitch"	3,179	
394	150	Steamer "Enterprise"	3,701	
1,701	460	Troop-ship "Clive"	6,760	
1,370	200	Troop-ship "Canning"	5,706	
...	...	Troop-ship "Czarewitch"	71	
180	100	Steamer "May Frere"	304	
40	25	Steamer "Nancowry"	701	
366	150	Gun Boat "Quangtung"	4,415	
714	200	Turret-vessel "Abyssinia"	1,597	
745	250	Ditto "Magdala"	1,708	
...	...	Troopship "Dalhousie"	2,116	
...	...	Despatch Vessel "Lawrence"	1,555	
		Contingencies	403	37,962
		Carried forward . Rx.		37,962 / 98,649

o. 33B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1887—*continued.*

Net Tonnage.	Nominal Horse-power.	IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	Rx.	Rx.
		Brought forward	...	98,649
		SALARIES AND ALLOWANCES, &c.—Brought forward	...	37,962
		Inland Steamers and Flats.		
110	90	Steamer "Jaboona"	678	
86	50	Steamer "Comet"	1,782	
131	120	Steamer "Sir William Peel"	2,466	
400	...	Troop Flat "Ganges"	440	
108	60	Steamer "Tigris"	489	
...	...	Sladen	1,905	
...	...	McIver	597	
338	150	Steamer "Irrawaddy"	2,133	
360	...	Troop Flat "Gogra"	466	
98	90	Steamer "Koladyne"	1,589	
47	...	Yacht Flat "Sonamukhi"	431	
		Contingencies	240	
				13,216
		Marine Survey.		
339	165	Steam-cutter "Investigator"	2,959	
		Survey Party No. 1	509	
		Do. No. 2	404	
		Contingencies	252	
				4,124
		Hulks.		
768	...	"Auckland"	217	
299	...	"Koel"	1,552	
1,031	...	"Semiramis"	1,081	
		Contingencies	25	
				2,875
		Small Steamers and Launches.		
40	22	"Leopard" (Torpedo Defences)	140	
5	6	"Alexandria"	132	
...	10	"Tickler"	151	
35	30	"Miner"	248	
...	9	"Sapper"	149	
		Torpedo Flat Rangoon	94	
		Contingencies	21	
		Bhamo	227	
		Muzhel	465	
		Pagan	190	
		Tamili	563	
				2,380
		Viceroy's Yacht Establishment and Contingencies	759	
		Lieutenant-Governor's Yacht Establishment and Contingencies	463	
				1,222
		Yard Crafts.		
		Yard Craft, Calcutta	867	
		Ditto Bombay	3,860	
				4,727
		Ditto Burma	...	2,837
				69,343
		Deduct—Instalment of Advance received by Assistant Port Officer, Bombay, from India Office	...	150
				69,193
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	16,917	
		Allowances in lieu of Provisions	3,543	
				20,460
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	9,495	
		Metals, Machinery, and Stores	4,658	
		Freight, Carriage, and Stowage	2,377	
		Coals and other Fuel	47,263	
		Marine Steam-Engines and Gear	34	
		Paint Materials, Hemp, Canvas, Rope, &c.	20,021	
			83,848	
		Deduct—Value of Supplies to other Departments	11,647	
				72,201
		PURCHASE AND HIRE OF SHIPS.		
		Purchase of Ships	19,370	
		Hire of Ships	97,231	116,601
		Carried forward . Rx.		377,104

No. 33B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1887—*continued.*

	Rx.	Rx.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*			
Brought forward	...	377,104	
MISCELLANEOUS.			
Piloting and towing, &c., Indian Government Ships	7,217		
Passage and Conveyance of Officers and Men	5,066		
Allowance to Marine Officers for passing in Oriental languages	126		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Indian Government Ships at out-stations	17,386		
Medical Stores	179		
Freight on Europe Stores	2,296		
Miscellaneous	2,351		
		34,621	
		411,725	
Deduct—Amount debited to the Military Department for Stores, Coal, landing and embarking Troops, &c.		6,952	
			404,773

PROVINCIAL CHARGES (*SEE DETAILS NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	
MARINE SURVEY ESTABLISHMENT	15	...	...	...	...	15	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	3,527	375	7,502	313	4,106	15,823	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	...	1,348	...	...	1,348	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	2,445	537	7,008	41	...	10,031	
PURCHASE AND HIRE OF SHIPS AND VESSELS	3,042	...	...	...	...	3,042	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	70	56,870	451	372	57,763	
MARINE ESTABLISHMENTS	797	...	6,260	1,034	2,283	10,374	
SUBSIDIES TO STEAM-BOAT COMPANIES	7,126	3,453	3,453	...	...	14,032	
MISCELLANEOUS—							
OTHER MISCELLANEOUS CHARGES	1,663	143	2,668	...	...	4,474	
STATE YACHT ESTABLISHMENTS	...	...	128	...	...	128	
LIGHT-HOUSES AND LIGHT-SHIPS	8,969	...	...	...	...	8,969	
REFUNDS	102	...	64	...	...	166	
TOTAL PROVINCIAL CHARGES IN INDIA . Rx.	27,686	4,578	85,301	1,839	6,761	...	126,165
TOTAL CHARGES IN INDIA . Rx.							530,938

	£	£		
CHARGES IN ENGLAND:				
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas	70,000			
Expenses incurred in connection with the despatch to India of the new Indian Government Steamers "Lawrence," "Dalhousie," "Muzbee" and "Tamil"	3,550			
Pay and passages of Naval Officers, of Leadsman apprentices in the Bengal Pilot Service, &c.	994			
		74,544		
Stores for India:	£			
For Bengal: Coals	1,903			
Miscellaneous Stores	46,652			
	48,555			
For Madras: Miscellaneous Stores	...	1,667		
For Bombay: Coals	12,173			
Miscellaneous Stores	93,563			
	105,736			
		155,958		
			£	230,502
EXCHANGE ON CHARGES IN ENGLAND . Rx.				86,684
TOTAL MARINE CHARGES . Rx.				848,124

No. 33B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1887—*contd.*

Net Tonnage.	Nominal Horse-Power.	DETAILS OF PROVINCIAL CHARGES.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.						
		Sea-going Vessels in Commission.						
200	60	Steamer "Paletwa"	635	...	...	...	...	635
200	60	" "Mayu"	631	...	...	...	...	631
		Sandoway Packet Service	348	...	...	...	...	348
		Pilot Vessels.						
		P. V. "Cassandra"	...	...	1,666	...	...	1,666
		" "Coleroon"	...	...	1,289	...	...	1,289
		" "Sarasvati"	...	...	1,351	...	...	1,351
		" "Seventh Crew"	...	...	407	...	...	407
		Steamer "Undaunted"	...	...	2,789	...	...	2,789
		Inland Steamers and Flats.						
1,000	25	Steamer "Lark"	...	254	...	...	...	254
19	65	Steam Launch "Cygnet"	...	121	...	...	...	121
...	...	Steamer "Margaret Northcote"	...	...	...	313	...	313
414	250	Steam Tug "Manora"	...	...	...	...	952	952
435	60	Steamer "Jhelum"	...	...	...	...	2,837	2,837
432	...	Flat "Mooltan"	...	...	...	...	144	144
		Life Boat at Alibag	...	...	...	...	173	173
		Steam Launch Establishment and Contingencies	1,913	...	...	...	...	1,913
		TOTAL SALARIES, &c. Rx.	3,527	375	7,502	313	4,106	15,823
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.						
		Branch, Master, and Mate Pilots' Allowances	...	...	5,452	...	105	5,557
		Volunteers' and Leadsmen's Allowances	...	...	1,976	...	...	1,976
		Pilotage Allowance, Free List	...	70	31,060	...	...	46,955
		Pilotage Allowance, Licensed List			15,825			
		Pilot Vessels	...	...	...	...	112	112
		Surgeon at the Sand Heads	...	...	421	...	..	421
		Mess, Passage, and Miscellaneous	...	...	2,136	451	155	2,742
		TOTAL PILOTAGE, &c. Rx.	...	70	56,870	451	372	57,763
		MARINE ESTABLISHMENTS.						
		Port Officer's Department	696	...	3,854	...	...	4,550
		Assistant Master Attendant's Department	...	...	...	1,034	...	1,034
		Shipping Office	...	...	2,101	...	1,895	3,996
		Marine Court	101	...	305	...	388	794
		TOTAL MARINE ESTABLISHMENTS Rx.	797	...	6,260	1,034	2,283	10,374
		OTHER MISCELLANEOUS CHARGES.						
		Shipping Fees and Sundries	84	...	60	...	...	144
		Hire of Moorings for Sea-going and Inland Vessels	...	...	1,461	...	...	1,461
		Allowance to Port Commissioners for collecting Marine Dues	...	...	280	...	...	280
		Contribution to Port Funds	1,552	...	...	...	...	1,552
		Life Boat Establishment	...	...	117	...	...	117
		Port Officer's Steam Launch	...	...	108	...	...	108
		Harbour Master's Fees for Sea-going and Inland Vessels	...	...	186	...	...	186
		Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry	...	...	53	...	...	53
		Miscellaneous	27	143	403	...	...	573
		TOTAL OTHER MISCELLANEOUS CHARGES Rx.	1,663	143	2,668	...	...	4,474

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
FEES	944	3,015	527	3,809	48,594	10,858	3,421	20,813	38,877	130,858
CONTRIBUTIONS	839	7,802	...	24	2,249	1,361	16	218	7,433	19,942
INCOME FROM ENDOWMENTS	...	...	...	...	471	60	...	425	...	956
MISCELLANEOUS	150	387	81	192	1,661	11,279	323	3,230	5,578	22,881
Sale proceeds of Books, &c.	66	3,489	1,325	11	4	4,136	6,172	3,655	14,900	33,758
TOTAL RECEIPTS under EDUCATION . Rx.	1,999	14,693	1,933	4,036	52,979	27,694	9,932	28,341	66,788	208,395
CHARGES.										
DIRECTOR OF PUBLIC INSTRUCTION:										
Salary	...	1,800	1,485	...	2,951	2,304	2,400	2,080	3,000	16,020
Establishment and Contingencies	...	979	788	...	2,990	1,448	1,570	1,917	1,334	11,026
INSPECTORS:										
Salary	727	6,050	5,398	3,617	31,032	16,195	8,824	18,643	12,063	102,549
Establishment and Contingencies	561	2,822	820	2,227	13,954	7,954	4,147	14,411	9,766	56,662
UNIVERSITY	...	...	...	...	...	...	2,516	...	2,000	4,516
GOVT. COLLEGES—General	3,431	1,440	...	...	44,623	10,561	5,600	21,479	14,720	101,854
Professional	...	...	...	...	9,368	...	...	2,918	10,894	23,180
GOVT. SCHOOLS—GENERAL:										
Secondary	2,865	15,381	1,529	7,361	62,802	36,550	21,261	16,121	36,099	199,969
Primary	1,933	20,952	846	...	1,034	56,484	24,656	23,091	121,516	250,512
GOVERNMENT SCHOOLS, SPECIAL:										
Training Schools	375	2,830	3,939	1,978	6,506	4,154	4,115	15,269	5,691	44,857
Technical Schools	...	17	1,031	470	3,251	...	1,537	6,548	6,979	19,833
Other Schools	...	...	...	...	1,502	...	...	868	...	2,370
GRANTS-IN-AID	7,106	5,296	11,650	14,163	63,912	27,401	52,114	45,835	25,167	252,644
Payments by Results	...	3,367	3,674	...	71,093	...	...	13,040	22,604	113,778
SCHOLARSHIPS	473	2,392	1,446	1,753	19,608	5,856	5,021	1,781	5,824	44,154
MISCELLANEOUS	71	365	15,654	562	2,132	2,928	6,133	5,975	1,996	35,816
Government Book Depôt	...	3,355	1,128	...	41	1,369	...	773	15,051	21,717
Grants for Encouragement of Literature	...	101	5	32	799	624	164	17	227	1,969
REFUNDS	...	212	7	1	39	38	323	393	183	1,196
Upper Burma Charges	...	...	110	...	...	...	...	...	...	110
TOTAL CHARGES IN INDIA . Rx.	17,542	67,359	49,510	32,164	337,637	173,866	140,381	191,159	295,114	1,304,732
CHARGES IN ENGLAND: Passage to India of Educational Officers on appointment, &c.									£	440
EXCHANGE ON CHARGES IN ENGLAND									Rx.	165
TOTAL CHARGES under EDUCATION . Rx.										1,305,337

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Church of England:										
Stipend of the Bishop	4,598	...	880	...	...	...	...	2,560	2,560	10,598
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service).	8,103	3,365	3,182	1,325	13,220	18,260	15,463	22,131	17,431	102,480
Establishments	431	203	276	44	832	688	714	1,557	1,276	6,021
Church of Scotland: (*a*)										
Pay of Chaplains and Registrars	720	...	182	...	1,464	2,241	2,250	1,670	2,540	11,067
Establishments	41	...	...	...	222	40	62	136	121	622
Church of Rome:										
Allowances to Bishops and Priests (*a*)	24	...	396	...	627	400	150	...	2,250	3,847
Allowances to other Clergymen	254	...	...	...	...	...	...	353	15	622
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction and Repairs, &c.).	2,613	698	853	486	1,944	2,317	2,372	3,525	3,903	18,711
Charges for Cemeteries	201	191	218	85	515	696	554	813	824	4,097
Upper Burma Charges	...	...	511	...	...	...	...	...	...	511
TOTAL CHARGES IN INDIA (*a*) Rx.	16,985	4,457	6,498	1,940	18,824	24,642	21,565	32,745	30,920	158,576
CHARGES IN ENGLAND:										
Passage to India of Chaplains on appointment £										300
EXCHANGE ON CHARGES IN ENGLAND Rx.										113
TOTAL ECCLESIASTICAL CHARGES (*a*) Rx.										158,989

(*a*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army expenditure and included in Account No. 63, page 157.

No. 36 A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1887.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical College and School Fees	...	...	...	...	2,710	39	...	1,846	2,274	6,869
Hospital Receipts	...	...	155	...	7,308	...	502	1,020	1,912	10,897
Lunatic Asylum Receipts	9	228	757	64	2,389	397	2,781	3,567	1,141	11,333
Sale of Medical Stores	...	...	...	27	...	35	130	208	21	421
Income from Endowments	...	...	...	...	...	315	...	51	...	366
Contributions	328	442	62	...	3,032	8,787	864	8,166	7,673	29,354
Miscellaneous	7	138	54	44	241	368	155	446	494	1,947
TOTAL RECEIPTS IN INDIA . Rx.	344	808	1,028	135	15,680	9,941	4,432	15,304	13,515	61,187

RECEIPTS IN ENGLAND:	£	
Royal India Lunatic Asylum, Ealing:—Pay, Pensions, &c., of Inmates appropriated to their Maintenance, Sale of Farm Produce, &c.	2,358	
Receipts on account of the Maintenance of two Lunatics in Broadmoor Asylum	130	
	£	2,488
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	936
TOTAL MEDICAL RECEIPTS . Rx.		64,611

No. 36 B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1887.

CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical Establishment	7,943	18,475	11,591	9,290	47,008	48,683	32,011	41,445	25,867	242,313
Hospitals and Dispensaries	2,720	7,251	2,730	6,209	43,830	38,144	26,000	71,334	58,083	256,301
Sanitation and Vaccination	5,914	3,875	2,612	1,566	17,188	14,389	10,389	(a)19,936	27,372	103,241
Grants for Medical purposes	1,431	91	2,192	159	263	522	...	1,262	125	6,045
Medical Schools and Colleges	...	...	267	...	23,950	2,075	9,226	17,230	18,256	71,004
Lunatic Asylum	196	1,808	2,314	655	11,816	5,894	5,472	10,883	11,310	50,348
Lock Hospital	...	...	1,009	...	...	...	...	1,252	2,049	4,310
Chemical Examiner's Department	...	...	360	...	2,445	317	171	1,748	1,013	6,054
Refunds	...	23	...	...	14	...	57	62	57	213
Upper Burma Charges	...	...	6,991	...	...	...	...	...	...	6,991
TOTAL CHARGES IN INDIA . Rx.	18,204	31,523	30,066	17,879	146,514	110,024	83,326	165,152	144,132	746,820

CHARGES IN ENGLAND:	£	
Royal India Lunatic Asylum, Ealing:—Salaries and allowances of the Staff, Board and Clothing of the Lunatics, and other expenses	6,781	
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum	388	
	£	7,169
EXCHANGE ON CHARGES IN ENGLAND	Rx.	2,696
TOTAL MEDICAL CHARGES . Rx.		756,685

(a) Of this, Rx. 1,074 is for the Health Officer's Department.

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IN INDIA.										
POLITICAL AGENTS: Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	79,823	905	...	1,893	61	1,598	10,980	12,422	35,665	143,347
Establishments and Contingent Charges	65,772	11	162	1,487	144	808	3,335	6,750	26,274	104,743
CHARGES ON NORTH-WEST FRONTIER: Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	464	...	...	464
Allowance to Khyber Tribes	...	...	...	...	...	...	8,869	...	...	8,869
Afghan Frontier Khorasan	5,611	...	...	...	...	...	...	...	...	5,611
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	8,351	...	...	8,351
Bori Valley Pass Service	523	...	...	...	...	...	...	...	...	523
Payments for Guarding Hill Passes	...	...	...	51	...	...	2,119	...	...	2,170
Beluchistan Charges: Beluchi Guard	4,782	...	...	...	...	...	...	...	...	4,782
Frontier Levies and Maintenance of Communication	37,648	...	...	...	...	...	...	...	...	37,648
POLITICAL SUBSIDIES: Political Subsidies	129,641	...	...	...	...	...	...	...	...	129,641
Moiety of Zanzibar Subsidy	6,480	...	...	...	...	...	...	...	...	6,480
ENTERTAINMENT OF ENVOYS AND CHIEFS	5,939	...	183	386	460	...	2,713	...	1,718	11,399
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c.	4,214	41	...	196	693	...	2,548	35	5,992	13,719
REFUGEES AND STATE PRISONERS: Charges on account of the ex-Amir of Afghanistan	...	...	...	...	...	6,604	...	...	...	6,604
Charges in connection with ex-King Theebaw, Burma	...	...	...	...	...	...	...	1,079	...	1,079
Allowances for Maintenance of Ayub Khan and Hoshain Khan	17,647	...	...	...	...	...	...	...	...	17,647
Allowance to Refugee Princes	...	...	...	...	...	...	...	...	793	793

Allowance to Cabul Refugees	...	...	...	...	...	...	20,547	...	...	20,547
State Prisoners	...	47	476	...	839	2,060	19	828	6,310	10,579
SPECIAL POLITICAL EXPENDITURE:										
Afghan Delimitation Commission	80,108	...	...	...	...	...	...	...	...	80,108
Thibet Mission	17,000	...	...	...	...	...	...	...	...	17,000
Mission to Gwada	1,342	...	...	...	...	...	...	...	...	1,342
Rima Expedition	...	...	...	21	...	...	...	...	...	21
Mission to Sikhim	...	...	...	...	440	...	...	...	...	440
Gilgit Mission	...	...	...	...	...	...	7,135	...	...	7,135
Kashgar Mission	...	...	...	...	...	...	1,279	...	...	1,279
Yarkand Mission	...	...	...	...	...	...	13	...	...	13
Special Political charges	1,665	...	...	...	...	...	8	...	...	1,673
EXPENDITURE AGAINST THE REVENUE OF BERBERA AND BHULAR	...	...	...	...	...	...	...	...	6,596	6,596
EXPENDITURE AGAINST THE REVENUE OF ZAILA	...	...	...	...	...	...	...	...	3,884	3,884
UPPER BURMA CHARGES	...	...	23,966	...	...	...	...	...	...	23,966
MISCELLANEOUS:										
Mhairwarrah Battalion	17,447	...	...	...	...	...	...	...	...	17,447
Amount placed at the disposal of the Viceroy for Secret Service	1,805	...	...	...	...	...	...	...	...	1,805
Annual Treaty allowance to Persian Government for Mekran Telegraph Line	2,353	...	...	...	...	...	...	...	...	2,353
Rewards to Native Chiefs for Political Services	...	...	...	...	...	...	8	...	...	8
Rewards for Intelligence and Assistance	...	...	35	...	...	...	1,320	...	...	1,355
Demarcation of Boundary and Trans-Frontier Surveys	...	67	...	27	12	89	50	2	711	958
Sibi and Khelat Boundary Charges	416	...	...	...	...	...	...	...	...	416
Petty Construction and Repairs	232	...	...	27	...	...	...	...	...	259
Purchase and Repair of Insignia of India Order	759	...	...	...	...	...	...	...	...	759
Chapter of the Star of India	26	...	...	...	...	...	...	...	...	26
Rents, Rates, and Taxes	...	...	58	...	...	...	...	...	...	58
Allowance to Hostages	...	...	...	...	...	...	1,430	...	...	1,430
Sundry Charges	1,330	539	751	296	30	22	2,638	533	2,307	8,446
TOTAL CHARGES IN INDIA . Rx.	482,563	1,610	25,631	4,384	2,679	11,181	73,826	21,649	90,250	713,773
IN ENGLAND:										
Mission to the Court of Persia									£ 10,000	
Her Majesty's Establishments in China									15,000	
Expenses in connection with the Afghan Boundary Commission									708	
Contribution towards the expenses of the Jeddah Consulate. Deputation allowance of an officer on special duty, &c.									885	
									26,593	
Stores for India: Presentation articles, &c.									3,232	
EXCHANGE ON CHARGES IN ENGLAND									£ 29,825	
									Rx. 11,216	
TOTAL CHARGES OF POLITICAL AGENCIES, &c. . Rx.										754,814

No. 38 A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1887.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	...	159	839	...	...	2,522	647	318	760	5,245
Botanical and other public Garden Receipts	54	1,024	...	...	364	3,155	2,175	373	1,151	8,296
Cinchona Plantation Receipts	...	...	...	...	9,925	...	...	6,858	...	16,783
Receipts on account of Public Exhibitions and Fairs	83	148	...	...	117	4,376	6,676	...	1,529	12,929
Government Bull and Stallion Receipts	1,076	...	...	...	...	...	...	...	...	1,076
Veterinary Receipts	...	...	2	...	...	1	2	2	36	43
Fees, &c., levied under Inland Labour Transport Act VII of 1873	...	...	...	4,689	2,631	37	...	...	...	7,357
Examination Fees	69	...	...	...	...	8	24	6,607	1	6,709
Emigration Fees	...	...	...	...	1,654	185	...	374	...	2,213
Sale of Instruments and Stores by the Mathematical Instrument Factory	20,653	...	...	...	...	...	...	...	...	20,653
Miscellaneous	1,978	26	252	7	163	233	292	177	306	3,434
TOTAL RECEIPTS IN INDIA . Rx.	23,913	1,357	1,093	4,696	14,854	10,517	9,816	14,709	3,783	84,738
IN ENGLAND:										
Sale proceeds of Books, Maps, &c. . . £										600
EXCHANGE ON RECEIPTS IN ENGLAND . . Rx.										226
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . Rx.										85,564

No. 38 B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1887.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Scientific.										
SURVEY OF INDIA (as per detail below)	161,663	...	...	...	...	...	...	...	...	161,663
GEOLOGICAL SURVEY: Rx.										
Superintending Officers 11,667										
Establishment 1,161										
General Charges (including Library, Museum, &c.) 4,482										
	17,310	...	...	...	...	...	...	...	...	17,310
Exploration of Petroleum, Coal and Minerals	7,826	1	...	...	...	...	...	979	...	8,806
Meteorological Department	24,795	...	...	...	...	...	...	...	...	24,795
Archæological Department	5,124	...	475	...	626	10	...	1,857	2,576	10,668
Museums	6,017	182	410	64	1,094	1,910	483	3,304	109	13,573
Observatories	10	...	...	...	...	...	...	1,870	1,557	3,437
Donations to Scientific Societies,	...	...	240	...	1,200	...	...	500	510	2,450
Agricultural.										
Experimental Cultivation	3,268	1,437	2,165	19	15	4,491	883	1,229	3,558	17,065
Cinchona Plantations	...	...	...	...	9,935	...	...	8,248	...	18,183
Public Exhibitions and Fairs	5,714	674	351	114	373	3,029	2,394	1,078	3,897	17,624
Bull and Stallion Charges	22,870	...	...	...	...	...	...	...	...	22,870
Veterinary Charges	2,077	120	2,268	110	...	164	4,348	4,219	10,752	24,058
Botanical and other Public Gardens	376	2,242	100	...	10,219	10,811	11,723	2,482	2,181	40,134
Labour and Emigration.										
Emigration	698	...	...	28	2,309	143	...	2,144	...	5,322
Inland Labour Transport	...	...	...	3,939	2,536	4	...	...	...	6,479
Inspector of Factories	...	...	...	...	...	...	...	...	1,100	1,100
Statistics.										
Census	...	...	...	...	167	...	...	...	...	167
Registration of Railway Traffic	...	30	...	...	173	...	246	...	519	968
Registration of River-borne Traffic	...	...	...	337	1,408	...	...	...	...	1,745
Gazetteer and Statistical Memoirs	3,884	...	...	...	...	...	100	...	...	3,984
Provincial Statistics	179	1,105	250	170	2,477	14	1,247	6,690	2,681	14,813
Miscellaneous.										
Examinations	5,230	...	...	...	134	...	15	6,658	88	12,125
Miscellaneous	...	109	...	...	...	49	89	...	930	1,177
Refunds	7	3	...	2	25	214	7	76	101	435
Upper Burma	...	...	199	...	...	...	...	...	...	199
TOTAL CHARGES IN INDIA . Rx.	267,048	5,903	6,458	4,783	32,691	20,839	21,535	41,334	30,559	431,150
CHARGES IN ENGLAND. Stores for India . Rx.				359,257(*a*)						
£				9,174(*b*)				24	19	9,217
Other Charges as in Home Accounts . . . . . £										11,125
TOTAL CHARGES IN ENGLAND . £										20,342
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.										7,650
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . Rx.										459,142

(*a*) Total Charges in India for the Bengal Presidency.
(*b*) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

	INDIA, GENERAL. *Scientific.*	
		Rx.
SURVEY OF INDIA:		
Controlling and Administrative Staff		17,310
Head-Quarters Offices:		
Office Establishment and Drawing Branch		13,337
Lithographic Establishment		3,396
Photographic Establishment		3,296
Engraving Establishment		6,782
Cadastral Maps (besides English Charges for Stores)		3,375
Trigonometrical Office Establishment		9,934
Miscellaneous Contingent Charges		7,440
Mathematical Instrument Factory (including cost of Instruments purchased in India)		6,664
Survey Parties:		
Charges of Working Parties		196,052
General and Miscellaneous Charges		7,192
	Rx.	274,778
Deduct—Transferred to Revenue Survey, Account No. 13B, page 29	108,134	
Do. do. to Bombay Forest, do. No. 21, page 41	4,981	
		113,115
TOTAL CHARGES UNDER SURVEY OF INDIA . Rx.		161,663

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section E.—Miscellaneous.

Revenue Rx. 848,274. Expenditure Rx. 4,701,057.

Major head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Territorial and Political Pensions.	39	Expenditure	88	...	...	647,688
Civil Furlough	40	Expenditure	90	...	...	260,132
Superannuation	41A	Receipts	91	...	399,661	...
„	41B	Expenditure	92	...	...	2,861,065
Stationery	42A	Receipts	93	...	96,816	...
„	42B	Expenditure	93	...	...	562,030
Exchange	43	Expenditure	95	...	...	26,302
Miscellaneous	44A	Receipts	96	...	351,797	...
„	44B	Expenditure	97	...	...	343,840
		TOTAL		...	848,274	4,701,057

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1887.

		Rx.	*Rx.*
INDIA, GENERAL.			
Territorial and Political Pensions.			
Pension of Wajid Ali Shah, ex-King of Oudh		111,177	
Prince Furriddoon Kadr Mirza Mahamood Hozubeer Ally Bahadoor		3,783	
Portion of Pension of Maharaja Dhulip Singh, paid in India		1,200	
Pension granted to Nawab Ikbal-ud-dowlah, a member of the late Royal Family of Oudh, for life, for services to the British Government		3,600	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		8,020	
Pensions not exceeding 5,000 rupees per annum		33,231	
		161,016	
Charitable Allowances.			
Pagoda and Mosque Allowances in Coorg	1,373		
Other Items	2,811		
		4,184	
			165,200
CENTRAL PROVINCES.			
Territorial and Political Pensions.			
Rajah Azim Shah (heir of Sustanik Gond Raja)		5,000	
Raghoji Rao	Members of the Bhonsla Family: the pensions are for life.	6,000	
Laxman Rao		1,200	
Laxmi Baee		600	
Ahilojee Ahir Rao		750	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		1,218	
Pensions not exceeding 5,000 rupees per annum		15,707	
			30,475
BURMA.			
Charitable Allowances.			
Allowances to Delhi, Banda, and other State Prisoners and to Shan Chiefs		2,660	
Allowances to officials of the late Burmese Government, to State Prisoners, and to Shan and other Chiefs		9,769	
			12,429
ASSAM.			
Territorial and Political Pensions.			
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		567	
Pensions not exceeding 5,000 rupees per annum		1,543	
		2,110	
Charitable allowance		44	
			2,154
BENGAL.			
Territorial and Political Pensions.			
Stipends and Allowances of the Nizamut.			
Nawab Ali Kadr Said Hosain Ali Mirza Bahadur		23,000	
Walla Kadr Said Hosain Ali Mirza		2,500	
Nawab Azim Ali Khan eldest son of the late Nawab Assadulah Khan, and others		5,632	
Raisoon-nissa Begum (Widow of Humayoonjah)		9,982	
Nawab Jhumshe Jehan Begum (Consort of Fareedoonjah)		4,207	
Nawab Shahoonissa Begum		3,600	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		18,932	
Pensions not exceeding 5,000 rupees per annum		16,782	
Miscellaneous		471	
Carried forward . Rx.		85,106	210,258

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1887—*continued*.

		Rx.	*Rx.*
Brought forward		85,106	210,258
BENGAL—*continued.*			
Other Pensions, &c.			
	Rx.		
Maharajah Sreeput Sing	841		
Allowance to Khurda Raja	2,560		
Unno-chutter charges paid in Cuttack	660		
		4,061	
Said Ahmad Ali, son of the late Nawab Tahar Jung of the Chitpore Family	604		
Said Ashgar Ali, son of the late Nawab Tahar Jung of the Chitpore Family	867		
		1,471	
Raja of Sikhim		600	
Pensions not exceeding 5,000 rupees per annum		6,642	
			97,880
NORTH-WESTERN PROVINCES AND OUDH.			
Territorial and Political Pensions.			
Ishreepersad Narain Singh, Maharaja of Benares, under treaty with ancestors of Maharaja, dated 27th October 1794		7,500	
Raja Beer Bhuder Singh, of the family of the Raja of Benares, for life		1,620	
Nawab Sultan Begum, for life, Allowance of former Government continued		900	
Family of the ex-Raja of Coorg		755	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		21,642	
Political Pensions not exceeding 5,000 rupees per annum		39,087	
Commutations of Pensions		840	
		72,344	
Pensions and Charitable Allowances.			
	Rx.		
Charitable Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	905		
Pensions and Charitable Allowances not exceeding 5,000 rupees per annum	7,375		
		8,280	
			80,624
PUNJAB.			
Territorial and Political Pensions.			
Golam Kasim Khan		1,800	
Raja Ali Bahadoor, son of Raja Fyztullub Khan		917	
Raja Jeswant Singh		786	
Mahomed Yar Khan, for life		600	
Sirdarni Dhurm Koonwar, Widow of a Chief in Cis-Sutlej States		1,000	
Mahomed Akram Khan Nawab of Amb		450	
Said Yakoob Khan		1,000	
Political Pensions not exceeding 5,000 rupees per annum		21,800	
		28,353	
Pensions and Charitable Allowances.			
	Rx.		
Charitable Allowances exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	1,550		
Charitable Allowances not exceeding 5,000 rupees per annum	14,415		
		15,965	
			44,318
Carried forward		Rx.	433,080

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1887—*continued.*

		Rx.	*Rx.*
Brought forward			433,080
MADRAS.			
Territorial and Political Pensions.	*Rx.*		
Allowances to the Relatives, Servants, &c., of His Highness the late Raja of Tanjore, including Commutation of Pensions, &c.	24,946		
Allowances to the Family of the late Raja Pertab Singh	530		
		25,476	
Pensions, &c., to the Families and Dependents of the late Nawabs of the Carnatic	46,935		
Stipends, &c., to the Family of the late Prince Azim Jah Bahadoor	15,296		
		62,231	
Allowance to H. H. Intizamul-Mulk, Bahadoor, Prince of Arcot	6,920		
Assessment on "Ameer Mahal," the residence of the Prince of Arcot	288		
		7,208	
Stipends to the Family of the late Nawab of Masulipatam		3,036	
Stipends and Extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan, exclusive of payments made in Bengal		2,826	
Stipends to the Family and Dependents of the late Nawab of Kurnal		5,285	
Stipends to the Family and Dependents of the late Zemindar of Gumsur		1,955	
Stipends to the Family and Dependents of the late Zemindar of Palkonda		1,173	
Other Allowances		72	
		109,262	
Charitable Allowances		502	
			109,764
BOMBAY.			
Territorial and Political Pensions.			
Pensions to the Family and Dependents of the late Nawab of Surat, being the sum assigned by the East India Company for the support of the Daughters of Meer Jaffir Ali		6,841	
Rajaram Bhonslay, son of Sagoonabee Saheb		3,000	
Sirdar Shere Ali Khan, late Wali of Candahar		6,000	
Sultan Fudil Mahsin, of Lahej, for loss of Transit Dues, and other considerations		4,283	
Allowances, &c., to the ex-Ameers of Sindh and others		17,958	
Various Pensions and Allowances exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		11,341	
Pensions not exceeding 5,000 rupees per annum		30,257	
			79,680
TOTAL IN INDIA	Rx.		622,524
	£		
CHARGES IN ENGLAND:			
Portion of Pension of His Highness Maharaja Dhulip Singh		17,387	
Members of the Bengal Nizamut Family		900	
			£ 18,287
EXCHANGE ON CHARGES IN ENGLAND			Rx. 6,877
TOTAL TERRITORIAL AND POLITICAL PENSIONS	Rx.		647,688

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1887.

		Rx.
IN INDIA:		
India, General		472
Bengal		1,100
N.-W. Provinces and Oudh		3
Madras		42
Bombay		170
TOTAL IN INDIA	Rx.	1,787
IN ENGLAND:		
As in Home Accounts	*£*	187,742
EXCHANGE ON CHARGES IN ENGLAND	Rx.	70,603
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	Rx.	260,132

No. 41 A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1887.

	India General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Subscriptions to the Military Fund	29,676	...	...	...	...	...	...	24,930	21,123	75,729
Subscriptions to the Military Orphan Fund	12,439	...	...	...	1,353	...	...	...	...	13,792
Amount appropriated from the Capital Account of the Military Orphan Fund	32,609	...	...	...	...	...	...	...	...	32,609
Subscriptions to the Medical Retiring Fund	428	...	...	...	...	...	...	3,645	96	4,169
Subscriptions under the Indian Civil Service Family Pension Regulations	17	263	166	117	749	539	175	748	545	3,319
Subscriptions to the Bengal Civil Fund	6,223	1,647	1,188	1,260	16,358	12,935	6,674	295	326	46,906
Subscriptions to the Madras Civil Fund	643	...	...	...	2	...	5	10,066	69	10,785
Subscriptions to the Bombay Civil Fund	792	...	2	...	...	...	7	...	7,001	7,802
Family Subscriptions of Native Members of the Covenanted Civil Service	4	...	...	...	139	56	...	...	...	199
Contributions for Pensions and Gratuities	26,052	798	601	487	4,483	1,985	5,469	1,908	18,569	60,352
Recoveries on account of Capitalized Pensions	1,306	...	...	...	...	...	...	...	...	1,306
Miscellaneous	230	2	...	...	2	35	10	280	126	685
Upper Burma Receipts	...	...	591	...	...	...	...	...	...	591
TOTAL RECEIPTS IN INDIA . Rx.	110,419	2,710	2,548	1,864	23,086	15,550	12,340	41,872	47,855	258,244
RECEIPTS IN ENGLAND:										
Receipts as in Home Accounts										£ 102,769
EXCHANGE ON RECEIPTS IN ENGLAND										Rx. 38,648
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &C., ALLOWANCES										Rx. 399,661

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, paid during the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superannuation and Retired Allowances of the Revenue and other Public Departments	34,411	13,935	18,322	5,867	122,893	130,583	60,460	94,721	124,011	605,203
Compassionate Allowances	1,674	1,222	349	46	1,815	4,138	2,854	2,529	4,549	19,176
Gratuities	1,947	410	1,074	313	2,070	2,029	1,617	1,643	2,049	13,152
Marine Pensions and Gratuities	12,869	...	...	...	...	...	...	...	...	12,869
Pensions of the Military Fund	5,503	...	...	...	...	...	...	8,903	6,015	20,421
Pensions of the Military Orphan Fund	7,472	...	...	...	...	...	...	...	...	7,472
Pensions of the Medical Retiring Fund	31	...	...	...	...	...	...	2,805	...	2,836
Covenanted Civil Service Annuities	4,693	...	...	...	...	1,374	...	...	1,306	7,373
Pensions of the Bengal Civil Fund	2,264	...	...	...	305	...	...	...	...	2,569
Pensions of the Madras Civil Fund	...	...	...	...	...	...	...	428	...	428
Pensions of the Bombay Civil Fund	...	...	...	...	...	14	...	...	36	50
Refunds	146	...	...	...	1	...	134	47	89	417
Upper Burma Charges	...	...	517	...	...	...	...	...	...	517
TOTAL IN INDIA . Rx.	71,010	15,567	20,262	6,226	127,084	138,138	65,065	111,076	138,055	692,483
CHARGES IN ENGLAND:										
Charges as in Home Accounts . . . £										1,575,929
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.										592,653
TOTAL SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES . Rx.										2,861,065

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1887.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts from Sale of Stationery, &c.	20,729	1,213	1,403	47	9,950	985	7,764	1,648	1,076	44,815
Sale of Gazettes and other Publications	2,952	100	269	46	6,660	4,577	246	3,904	1,591	20,345
Other Press Receipts	6,567	2,300	155	368	5,864	627	8,964	3,714	2,997	31,556
Upper Burma Receipts	...	...	100	...	...	...	...	...	...	100
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING Rx.	30,248	3,613	1,927	461	22,474	6,189	16,974	9,266	5,664	96,816

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1887.

				Rx.	
INDIA, GENERAL.					
Purchase of Stationery				71	
Refunds				319	
Printing Establishment and Charges:		Brought forward		65,086	
		Branch Press, Simla		16,503	
Government Central Press Establishment:		Secretariat Presses:			
Superintending Officers	2,220				
Establishment	40,512	Foreign Department	1,624		
Official Postage	3,381	Military Department	4,909		
Purchase of Materials and Stock	1,116	Private Secretariat Department	2,935		
Contingencies	17,857	Mysore Residency	105		
				9,573	
		Work done at Contract Rates		1,609	
Carried forward	65,086			93,161	
Deduct—Value of Stationery supplied from Central Stores to the several Governments				*150,325*	
					—57,164
CENTRAL PROVINCES.					
Stationery supplied from Central Stores				3,850	
Purchase of Stationery				1,786	
Printing Establishment and Charges:					
Establishment	2,921	Work done at Contract Rates	1,477		
Official Postage	318	Contingencies	1,701	6,493	12,129
Purchase of Materials and Stock	76				
			Carried forward Rx.		*—45,035*

No. 42B.—Account of Charges for Stationery and Printing, for the Year ended 31st March 1887—*continued.*

				Rx.	Rx.
			Brought forward .		—45,035
BURMA.					
Stationery supplied from Central Stores				6,165	
Upper Burma Charges: Stationery supplied from Central Stores				1,118	
Other Charges				2,367	
Refunds				31	
Printing Establishment and Charges:					
Superintending Officer	780	Official Postage	365		
Establishment	8,119	Work done at Contract Rates	5		
Purchase of Materials and Stock	951	Contingencies	665	10,885	
					20,566
ASSAM.					
Stationery supplied from Central Stores				2,598	
Purchase of Stationery				571	
Refunds				1	
Printing Establishment and Charges:					
Superintending Officers	360				
Establishment	1,925	Work done at Contract Rates	14		
Purchase of Materials and Stock	81	Contingencies	159		
Official Postage	60			2,599	
					5,769
BENGAL.					
Stationery supplied from Central Stores				54,115	
Stationery Office at the Presidency				9,867	
Purchase of Stationery				97,712	
Refunds				55	
Printing Establishment and Charges:					
Superintending Officer	1,200	Official Postage	1,372		
Establishment	20,071	Work done at Contract Rates	4,254		
Purchase of Materials and Stock	3,551	Government Publications	2,380		
Contingencies	2,779			35,607	
					197,356
NORTH-WESTERN PROVINCES AND OUDH.					
Stationery supplied from Central Stores				20,460	
Purchase of Stationery				6,223	
Refunds				8	
Printing Establishment and Charges:					
Superintending Officers	2,100	Official Postage	1,282		
Establishment	12,831	Contingencies	2,297		
Purchase of Materials and Stock	4,890	Work done at Contract Rates	4,033		
Lithography	451			27,884	
					54,575
PUNJAB.					
Stationery supplied from Central Stores				9,006	
Purchase of Stationery				12,800	
Refunds				395	
Printing Establishment and Charges:					
Superintending Officer	498				
Establishment	9,696	Official Postage	834		
Purchase of Materials and Stock	339	Contingencies	1,737		
Lithography	4,317	Work done at Contract Rates	4,496	21,917	
					44,118
MADRAS.					
Stationery supplied from Central Stores				30,996	
Stationery Office at the Presidency				2,731	
Purchase of Stationery				28,407	
Refunds				98	
Printing Establishment and Charges:					
Superintending Officers	1,569	Lithography	1,177		
Establishment	18,869	Official Postage	2,194		
Purchase of Materials and Stock	4,502	Contingencies	1,750		
		Work done at Contract Rates	2,844	32,905	
					95,137
BOMBAY.					
Stationery supplied from Central Stores				22,017	
Stationery Office at the Presidency				2,677	
Purchase of Stationery				8,559	
Refunds				1	
Printing Establishment and Charges:					
Superintending Officers	2,263	Contingencies	4,861		
Establishment	19,568	Work done at Contract Rates	969		
Purchase of Materials and Stock	1,187	Official Postage	1,083	29,931	
					63,185
			TOTAL IN INDIA . Rx.		435,671
CHARGES IN ENGLAND—				£	
Stores for India: For Bengal				48,036	
For Madras				16,792	
For Bombay				16,804	
				81,632	
Stationery, Printing, and Bookbinding, for the India Office, &c.				10,194	
				£	91,826
EXCHANGE ON CHARGES IN ENGLAND				Rx.	34,533
			TOTAL CHARGES FOR STATIONERY AND PRINTING . Rx.		562,030

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31ST March 1887.

	Net Sterling.	Exchange at average rate obtained for Bills, &c.	Credits *or Debits* in respect of contract and fixed rates.	Further Credits on account of Stores used on Revenue Account.	Net Result. Gain.	Net Result. Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT.						
GUARANTEED.	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Net Repayments in India:						
Bombay, Baroda and Central India Railway	122,665	46,130	11,151	32,503	...	2,476
Great Indian Peninsula Railway	317,865	119,538	28,897	98,087	7,446	...
Madras Railway	355,714	133,772	32,338	19,877	...	81,557
Oudh and Rohilkund Railway	*226,276*	*85,094*	...	9,153	94,247	...
South Indian Railway	50,391	18,950	2,191	28,980	12,221	...
	620,359	233,296	74,577	188,600	113,914	84,033
STATE.						
Net Withdrawals in India:						
Southern Mahratta Railway	(*a*) 1,121,708	*421,836*	*190,747*	...	231,089	...
Indian Midland Railway	774,228	*291,160*	*150,298*	...	140,862	...
Bengal Nagpur Railway	2,780	*1,045*	2,780	...	3,825	...
Bengal Central Railway	*5,706*	2,145	1,201	...	...	944
	1,893,010	*711,896*	*337,064*	...	375,776	944
	1,272,651	*478,600*	*262,487*	188,600	489,690	84,977
REMITTANCE ACCOUNT.						
Net Payments in England:						
Transaction with H. M.'s Imperial Government—						
Postal and Money Order Transaction	156,663	58,916	51,221	...	...	7,695
Other Transactions	*171,390*	*64,454*	*29,404*	...	35,050	...
Other Remittance Transaction:						
Discharge of the principal of the Indian Transfer Loan of 22nd April 1854	1,125,972	423,439	26,816	...	...	396,623
East Indian Railway advances	329,975	124,092	104,712	...	...	19,380
Rajputana-Malwa Railway	56,598	21,284	28,447	...	7,163	...
Military Remittances	360,328	135,507	94,026	...	...	41,481
Other Transactions	160,169	60,235	52,186	...	...	8,049
	2,018,315	759,019	328,004	...	42,213	473,228
TOTAL £	745,664	280,419	65,517	188,600	531,903	558,205

Net Loss by Exchange Rx. 26,302

N.B.—The figures in Italics in columns 3 and 4 represent Gain and Loss respectively.

(*a*) Does not include paymets for the Mysore Railway pending settlement of the question in respect of Interest and Exchange on the capital outlay of the Railway.

No. 44A.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Gain by Exchange on Transactions in India	5,459	...	...	...	...	...	...	...	1,058	6,517
Premium on Bills	7,936	84	613	98	4,316	371	247	744	1,113	15,522
Unclaimed Deposits	258	1,025	158	2,244	36,188	4,024	1,787	2,090	...	47,774
Treasure Trove	...	...	42	...	1	21	...	49	88	201
Unclaimed Bills of Exchange of more than Three Years' standing	22	8	4	...	49	58	24	29	73	267
Sale Proceeds of Durbar Presents	1,905	4	...	22	1,047	...	192	50	395	3,615
Sale of Old Stores and Materials	222	39	74	40	4,551	322	562	260	279	6,349
Sale of Land and Houses, &c.	...	474	217	...	104	1,115	800	...	...	2,710
Government Audit Fees	1,761	5	1,095	131	2,347	...	...	493	498	6,330
Contributions	399	1,084	1,200	...	...	17,507	...	1,157	7,852	29,199
Rents	782	4,855	9,339	1,836	2,015	14,423	4,394	30,758	1,270	69,672
Rates and Taxes	...	916	...	...	...	...	...	...	...	916
Miscellaneous Fees, Fines, and Forfeitures	1,428	25	69	25	14,479	89	401	3,215	1,227	20,958
Recovery of Insurance and other charges on English Stores	19	1	71	44	3,969	116	16	295	13,513	18,044
Revenue from Berbera and Bhular	...	...	...	...	...	...	...	...	9,629	9,629
Revenue from Zaila	...	...	...	...	...	...	...	...	3,810	3,810
Extraordinary Items	...	...	...	...	...	...	...	...	5,248	5,248
Miscellaneous	8,716	372	491	623	22,660	3,340	15,545	18,698	3,066	73,511
Tolls on Khyber Roads	...	...	...	...	...	...	7,329	...	...	7,329
Upper Burma Receipts	...	...	14,738	...	...	...	...	...	...	14,738
TOTAL RECEIPTS IN INDIA . Rx.	28,907	8,892	28,111	5,063	91,726	41,386	31,297	57,838	49,119	342,339
RECEIPTS IN ENGLAND:										
Receipts as in Home Accounts . £										6,873
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.										2,585
TOTAL MISCELLANEOUS RECEIPTS . Rx.										351,797

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ALLOWANCES, REWARDS, &C.:										
Allowances to Civil Servants out of employ	...	...	...	...	...	...	...	278	...	278
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	...	102	99	63	157	159	199	28	123	930
Rewards for Proficiency in Oriental Languages, &c.	737	118	335	400	955	200	545	791	1,795	5,876
REMITTANCE CHARGES:										
Charges for Remittance of Treasure	8,679	424	1,363	1,446	4,499	4,064	4,349	2,365	1,803	28,992
Loss on Specie Remittances	2	...	127	1	...	...	...	...	...	130
Discount on Supply Bills	426	...	...	...	...	...	...	...	28	454
Loss by Exchange on Local Transactions	2,934	...	...	...	...	...	...	...	11	2,945
BOOKS AND PERIODICALS:										
Subscription to Periodicals, &c.	221	...	...	...	...	18	...	5	1,440	1,684
Cost of Books and Publications	11	...	22	3	461	2,040	284	1,479	411	4,661
CHARITY:										
Donations for Charitable Purposes	1,337	290	219	61	9,483	5,542	413	5,466	4,157	26,968
Charges on account of European Vagrants	1	10	1	2	387	298	147	513	856	2,215
MISCELLANEOUS:										
Rewards for Destruction of Wild Animals	99	1,930	953	1,118	1,450	1,657	1,626	7,298	1,329	17,460
Petty, Provincial, and Local Establishments	1,657	2,382	3,393	2,321	4,217	5,409	3,853	50,415	2,465	76,112
Special Commissions of Enquiry	33,351	...	...	...	2,421	85	...	4,293	2,942	43,092
Victualling Forts	...	...	...	...	...	...	293	...	...	293
Irrecoverable Temporary Loans, written off	...	...	35	68	...	2,468	10	...	7,439	10,020
Charges for searching for Hidden Treasure	...	...	...	...	2	...	...	2	...	4
Contributions	...	...	100	...	...	...	...	717	2,628	3,445
Rents, Rates, and Taxes	2,323	6	447	157	16,760	...	...	326	5,228	25,247
Petty Construction and Repairs	69	...	...	17	...	...	...	2	2,031	2,119
Jubilee Celebration Charges	1,575	313	1,210	487	138	4,723	2,126	2,475	7,429	20,476
Extraordinary Items	549	...	...	...	...	...	...	...	...	549
Miscellaneous and Unforeseen Charges	199	45	...	...	4,948	461	1,663	985	2,948	11,249
Miscellaneous Refunds	107	384	50	3	1,180	561	171	355	683	3,494
UPPER BURMA CHARGES	...	...	13,317	...	...	...	...	...	...	13,317
TOTAL CHARGES IN INDIA . Rx.	54,277	6,004	21,671	6,147	47,058	27,685	15,629	77,793	45,746	302,010
CHARGES IN ENGLAND: Charges as in Home Accounts . . £										30,398
EXCHANGE ON CHARGES IN ENGLAND . . Rx.										11,432
TOTAL MISCELLANEOUS CHARGES . Rx.										343,840

GOVERNMENT OF INDIA.

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Section F.—Famine Relief and Insurance.

Expenditure Rx. 309,020.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Famine Relief . .	45	Expenditure	100	...	...	1,041
Construction of Protective Railways.	46	Capital Expenditure	100	...	...	200,000
Construction of Protective Irrigation Works.	47	Capital Expenditure	101	...	...	107,979
,,	47A	Detailed account of Ordinary Capital Expenditure to 31st March 1887 . .	102	852,707	...	...
		TOTAL . Rx.		...	...	309,020

No. 45.—Account of FAMINE RELIEF for the Year ended 31st March 1887.

	Central Provinces.	Madras.	TOTAL.
DIRECT CHARGES TO REVENUE.	*Rx.*	*Rx.*	*Rx.*
Charitable Relief	523	...	523
Irrecoverable Famine Advances written off	..	322	322
Miscellaneous	...	217	217
	523	539	1,062
RECEIPTS.			
Miscellaneous	...	21	21
NET FAMINE CHARGES IN INDIA . Rx.	523	518	1,041
TOTAL FAMINE RELIEF . Rx.			1,041

No. 46.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS, for the Year ended 31st March 1887.

	Outlay during 1886-87.	Outlay to end of 1886-87.
EXPENDITURE ON PROTECTIVE RAILWAYS.	*Rx.*	*Rx.*
INDIA—GENERAL AND POLITICAL.		
Capital Outlay	200,000	2,933,979

NOTE.—Detail by railways of these sums cannot be given, as the grant for railways from this source has not been allotted to individual lines. Details of construction expenditure on lines are exhibited in Account No. 70 in which this expenditure is incorporated and deducted at foot.

No. 47.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS, for the Year ended 31st March 1887.

NAMES OF CANALS.	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1887.							
					DEDUCT											
	Works.	Establishment.	Tools and Plant.	Stock and Advance.	Receipts on Capital Account.	Stores and Advances paid for in previous years, and charged to works in current year in excess of payment on the same account.	TOTAL.	NET TOTAL.	Works.	Maintenance	Establishment.	Tools and Plant.	Stock and Advance.	Loss by Exchange.	Less receipts on Capital Account.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
BENGAL.																
Orissa Coast Canal (*a*)	6,829	1,571	...	...	...	...	...	8,400	70,069	...	16,112	419	...	...	...	86,600
N.-W. P. AND OUDH.																
Betwa Canal	11,576	2,321	—245	...	5	1,678	1,683	11,969	287,121	...	82,401	9,838	3,146	21	799	381,728
PUNJAB.																
Swat River Canal	5,620	4,390	171	...	32	272	304	9,877	250,435	...	63,747	9,958	1,462	...	558	325,044
MADRAS.																
Buckingham Canal	30,573	6,464	769	...	...	...	...	37,806	492,420	...	119,672	13,753	...	...	...	625,845
Rushikulya Canal	15,556	2,761	3,918	...	3	...	3	22,232	40,090	...	6,814	7,778	...	341	3	55,020
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	...	635	...	8,586	351	...	...	...	9,572
Surveys	...	...	...	...	...	...	...	...								
TOTAL MADRAS	46,129	9,225	4,687	...	3	...	3	60,038	533,145	...	135,072	21,882	...	341	3	690,437
BOMBAY.																
Chankapur Tank	368	75	—77	...	...	...	...	366	3,565	...	1,717	726	...	...	...	6,008
Maladevi Tank	—11	...	...	...	...	...	...	—11	2,096	...	1,161	145	...	...	...	3,402
Nira Canal	25,130	7,358	427	...	4	...	4	32,911	280,758	240	64,709	10,602	...	...	584	355,725
Mushwad Tank	4,751	2,517	17	...	...	...	...	7,285	154,728	...	32,831	6,376	...	...	147	193,788
Gokak Canal (First Section)	550	114	4	...	...	...	...	668	(*b*) 32,338	...	7,002	587	...	...	5	(*b*)39,922
TOTAL BOMBAY	30,788	10,064	371	...	4	...	4	41,219	473,485	240	107,420	18,436	...	...	736	598,845
GRAND TOTAL	100,942	27,571	4,984	...	44	1,950	1,994	131,503	1,614,255	240	404,752	60,533	4,608	362	2,096	2,082,654
DEDUCT—Outlay incurred from Ordinary Funds as per details entered under Ordinary Capital, page 102	16,291	6,464	769	...	...	...	...	23,524	626,111	240	193,718	29,480	3,535	...	377	852,707
NET TOTAL { INDIA	84,651	21,107	4,215	...	44	1,950	1,994	107,979	988,144	...	211,034	3,053	1,073	362	1,719	1,229,915
NET TOTAL { ENGLAND																26
NET TOTAL { EXCHANGE																6

(*a*) The construction of this canal is being carried out from Ordinary Provincial Funds; the expenditure recorded here is a Grant-in-Aid sanctioned by the Imperial Government from the Protective Grant. For the total capital outlay, see details under Ordinary.

(*b*) £160, Old outlay not debitable to Capital, transferred to Ordinary.

SUMMARY.

YEAR.	CAPITAL EXPENDITURE.												REVENUE.			DEFICIT.			SURPLUS.		
	STATE RAILWAYS.			IRRIGATION WORKS.				TOTAL.													
	In India.	In England.	TOTAL.	In India.	In England.	Exchange.	TOTAL.	In India.	In England.	Exchange.	TOTAL.	State Railways.	Irrigation.	TOTAL.	State Railways.	Irrigation.	TOTAL.	State Railways.	Irrigation.	TOTAL.
For 1881-82	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852	...	...	...	...	...	...	...	...	...
,, 1882-83	—133,129	...	—133,129	263,443	...	...	263,443	130,314	...	...	130,314	...	...	...	...	...	...	...	...	...
,, 1883-84	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471	...	...	...	...	...	...	...	...	...
,, 1884-85	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503	...	...	...	...	...	...	...	...	...
,, 1885-86	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807	...	...	...	...	...	...	...	...	...
,, 1886-87	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979	...	...	...	...	...	...	...	...	...
TOTAL	2,933,979	...	2,933,979	1,229,915	26	6	1,229,947	4,163,894	26	6	4,163,925	...	...	...	...	...	...	...	...	...

No. 47 A.—DETAILED ACCOUNT of ORDINARY CAPITAL EXPENDITURE to 31st March 1887, upon IRRIGATION WORKS, on which the EXPENDITURE is now charged to PROTECTIVE WORKS—IRRIGATION.

NAMES OF CANALS.	Works.	Maintenance.	Establishment.	Tools and Plant.	Stock and Advance.	Less receipts on Capital Account.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. P. AND OUDH.							
Betwa Canal	2,153	...	15,106	644	...	...	17,903
PUNJAB.							
Swat River	96,685	...	28,877	4,933	3,535	*162*	133,868
MADRAS.							
Buckingham Canal	434,991	...	118,605	13,677	...	...	567,273
BOMBAY.							
Chankapur Tank	1,681	...	1,240	511	...	...	3,432
Nira Canal	53,210	240	21,361	6,192	...	*127*	80,876
Mushwad Tank	29,467	...	5,423	2,880	...	*83*	37,687
Gokak Canal (First Section)	7,539	...	2,168	633	...	*5*	10,335
Maladevi Tank	385	...	938	10	...	..	1,333
TOTAL BOMBAY	92,282	240	31,130	10,226	...	*215*	133,663
GRAND TOTAL	626,111	240	193,718	29,480	3,535	*377*	852,707

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure Rx. 183,077.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					Rx.	*Rx.*
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Expenditure	104	...	...	183,077
		TOTAL , Rx.		...	...	183,077

No. 48.—ABSTRACT ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) in the year ended 31st March 1887.

RAILWAYS.	During the Year.	To close of previous Year.	TOTAL TO END OF YEAR.
	Rx.	*Rx.*	*Rx.*
PROVINCIAL.			
Assam.			
Jorhat State Railway	10,252	53,415	63,667
Cheerapoonji Mountain Railway	11,567	52,613	64,180
	21,819	106,028	127,847
Bengal.			
Kaunia-Dhurla Railway	336	96,077	96,413
N.-W. Provinces and Oudh.			
Lucknow-Sitapur-Kheri Railway	160,922	144,720	305,642
TOTAL . . Rx.	183,077	346,825	529,902

SUMMARY OF EXPENDITURE BY PROVINCES.

	India.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	...	21,819	336	160,922	...	...	183,077
England	...	...	...	...	...	...	...
TOTAL	...	21,819	336	160,922	...	..	183,077

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section H.—Railway Revenue Account.

Revenue Rx. 14,477,759. Expenditure Rx. 15,666,427.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT. Detail.	MAJOR HEAD TOTAL. Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
State Railways . .	49	State Railways—Gross Earnings and Working Expenses	106	...	10,829,027	*5,219,889
		Interest on Debt—				
	50	State Railways	108	...	...	3,202,368
		Annuities in purchase of Railways—				
	50A	East Indian Railway . . .	110	...	...	1,595,721
	50B	Eastern Bengal Railway . . .	110	...	...	165,842
	50C	North-Western (Scinde Punjab and Delhi) Railway	111	...	...	547,062
	51	Interest on Capital deposited by Companies .	111	...	...	473,206
Guaranteed Companies	49	Net Traffic Receipts	106	...	3,647,116	...
	50	Surplus Profits, Land and Supervision .	108	...	...	600,833
	50	Interest	108	...	...	3,721,864
	52	Detailed Account of Charges for Land and Supervision	112	66,235	...	...
	53	Total amount advanced for Guaranteed Interest	113	...	...	...
Subsidized Companies	54A	Receipts—Repayment of advances of Interest	113	...	1,616	...
	54B	Expenditure—Land, &c.	113	...	...	45,243
Miscellaneous Railway Expenditure . .	55	Expenditure	114	...	...	94,399
		TOTAL . Rx.		...	14,477,759	15,666,427

* Includes £245,847 on account of payments to East Indian, B., B. & C. I. (for Rajputana-Malwa line) and Southern Mahratta Railway Companies for Surplus Profits and Provident Fund.

No. 49.—ACCOUNT showing the Working of

Names of Railways.	Capital Outlay to 31st March 1887.	Earnings. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	Total.
Guaranteed Railways.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bombay, Baroda, and Central India Railway	8,493,352	394,956	916,586	32,071	1,343,613
Great Indian Peninsula Railway	24,650,451	802,114	3,127,406	42,132	3,971,652
Madras Railway	10,385,647	339,722	449,196	5,346	794,264
Oudh and Rohilkund Railway	9,028,508	278,474	343,547	36,766	658,787
South Indian Railway	4,488,367	261,376	238,168	12,652	512,196
Scinde Punjab and Delhi Railway	...	...	...	...	...
Total	57,046,325	2,076,642	5,074,903	128,967	7,280,512
State Railways.					
India—General.					
East Indian	(a)32,745,008	1,403,771	3,209,416	94,015	*4,707,202
Rajputana-Malwa System, including Rewari-Ferozepore and Holkar	11,696,360	517,791	1,150,979	19,489	1,688,259
Sindia	920,786	20,898	19,081	—796	39,183
Store-keeper for State Railways	114,430	...	...	...	...
Expenditure in England for Stores purchased and remaining unappropriated	262,372	...	...	...	...
Bhopal	131,057	7,013	10,090	—13,598	3,505
	45,870,013	1,949,473	4,389,566	99,110	6,438,149
Central Provinces.					
Nagpore-Chattisgarh	1,210,255	22,226	108,245	1,289	131,760
Wardha Coal	725,399	3,743	16,705	54,294	74,742
Umaria Colliery	58,863	...	...	6,873	6,873
Bilaspur-Etawah	17,942	...	...	...	...
" " Katni-Umaria Section	474,587	473	2,352	501	3,326
Bengal-Nagpur	169,701	...	...	...	...
	2,656,747	26,442	127,302	62,957	216,701
Burma.					
Burma State Railways	2,868,755	152,440	133,957	5,266	291,663
Assam.					
Jorhat	63,667	226	3,657	28	3,911
Chera-Companygunge	64,180	112	274	—160	226
	127,847	338	3,931	—132	4,137
Bengal.					
Eastern Bengal	(b)4,968,300	197,780	292,478	46,878	537,136
Kawnia Dhurla and Mogulhat	96,413	4,595	1,572	8,376	14,543
Nalhati	34,405	5,432	3,132	90	8,654
Northern Bengal	2,279,034	76,992	159,159	26,250	262,401
Tirhoot, including Mozufferpore-Hajipore Section	1,554,110	69,309	72,322	18,290	159,921
Patna-Gya	424,072	38,709	16,016	—1,080	53,645
Ranaghat-Bhagwangola	30,175	...	...	...	...
Dacca	660,872	19,277	7,155	1,565	27,997
Assam-Behar	1,012,771	...	...	...	...
Bengal Central	897,843	31,620	7,368	—4,413	34,575
	11,957,995	443,714	559,202	95,956	1,098,872
North-Western Provinces and Oudh.					
Ghazipore-Dildarnagar	70,305	2,509	2,183	46	4,738
Cawnpore-Achneyra	1,158,233	62,153	57,913	10,026	130,092
Bareilly-Philibhit	150,192	3,417	5,922	787	10,126
Indian Midland	(d)2,269,932	4,187	4,944	103	9,234
Lucknow-Sitapur-Kheri	305,642	847	1,027	—218	1,656
	3,954,304	73,113	71,989	10,744	155,846
Punjab.					
North Western	(c)28,568,807	828,418	1,460,304	84,523	2,373,245
Amritsar-Pathankot	560,827	...	...	7,320	7,320
Sind-Sagar, Western Section	1,703,328	...	...	...	...
Ferozepore (Sutlej) Bridge	446,037	...	...	...	...
	31,278,999	828,418	1,460,304	91,843	2,380,565
Bombay.					
Dhond and Manmad	1,094,227	...	...	(e)23,376	23,376
Southern Mahratta (Subsidized)	(d)5,689,704	63,422	120,840	—1,945	182,317
Southern Mahratta	52,707	...	...	...	...
	6,836,638	63,422	120,840	21,431	205,693
Madras.					
Mysore	571,124	23,205	14,224	—28	37,401
Vizagapatam-Raipore	24,504	...	...	...	...
Cuddapah-Nellore	540,811	...	...	...	...
" " Dhamaveram Extension Survey	16,344	...	...	...	...
Bellary-Kistna	1,233,333	...	...	...	...
" " Hindupur Extension Survey	3,502	...	...	...	...
Pakal-Villupuram Survey	14,149	...	...	...	...
	2,403,767	23,205	14,224	—28	37,401
Total State Railways, including East Indian and Eastern Bengal Railways	...	3,560,565	6,881,315	387,147	10,829,027

(a) The actual Capital cost of the East Indian Railway is as follows:

By Company before purchase	*Rx.* 30,650,000
" Government before purchase	264,527
" Government after purchase	1,830,481
	32,745,008

This excludes the premiums in the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of annuities.

* Includes £230 on account of Rent of premises in England occupied by the East Indian Railway Company, and 86 Rx. exchange thereon.

(c) The actual cost of the North-Western Railway is as follows:

	Rx.
By Company before purchase on S. P. & D. Ry.	11,075,320
By Government before purchase do.	287,047
By Government before and after purchase on the combined undertaking	17,206,440
	28,568,807

This Excludes the premiums on commuted value of Capital Stock, or the premium issued in excess in discharge of Debenture Stock or purchase of annuities.

(d) Rupee figures.

(e) Net Earnings.

RAILWAYS in INDIA during 1886-87.

Working Expenses.						Net Earnings.	Percentage on Capital Outlay.
Maintenance.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	Total.		
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
181,448	167,264	60,804	79,743	73,713	562,972	780,641	9·19
469,454	711,781	214,018	260,607	201,484	1,857,344	2,114,308	8·58
131,310	184,402	58,603	77,200	53,096	504,611	289,653	2·79
86,584	122,600	32,858	61,563	58,658	362,263	296,524	3·28
132,861	94,165	38,472	41,887	38,821	346,206	165,990	3·06
...	...	...	...	...	...	...	...
1,001,657	1,280,212	404,755	521,000	425,772	3,633,396	3,647,116	6·29
464,517	421,319	125,979	295,085	232,419	1,539,319	3,167,883	9·68
183,449	347,917	65,450	144,086	95,596	836,498	851,761	7·29
4,698	3,669	1,215	2,529	7,361	19,472	19,711	2·14
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	2,556	2,556	949	·72
652,664	772,905	192,644	441,700	337,932	2,397,845	4,040,304	...
22,889	25,453	6,774	12,118	13,136	80,370	51,390	4·24
5,667	7,005	1,882	2,728	42,345	59,627	15,115	2·08
...	...	...	...	8,149	8,149	*—1,270*	*—2·17*
...	...	...	...	...	...	...	...
585	683	143	594	583	2,588	738	·16
...	...	...	...	...	...	...	...
29,141	33,141	8,799	15,440	64,213	150,734	65,967	
51,948	51,810	12,044	34,470	22,978	173,250	118,413	4·13
1,022	1,600	159	1,593	1,002	5,376	*—1,465*	*—2·30*
411	575	110	507	758	2,361	*—2,135*	*—3·33*
1,433	2,175	269	2,100	1,760	7,737	*—3,600*	...
96,887	74,939	26,538	67,675	60,713	326,752	210,384	4·24
2,994	1,318	706	889	5,322	11,229	3,314	3·43
2,553	1,001	464	901	1,792	6,711	1,943	5·65
50,501	30,245	7,144	18,031	35,253	141,174	121,227	4·07
24,197	20,423	4,617	22,269	27,077	98,583	61,338	3·95
6,423	5,010	1,667	3,468	11,330	27,898	25,747	6·07
...	...	...	...	...	...	...	...
7,089	6,989	2,259	5,950	6,412	28,699	*—702*	*—·11*
...	...	...	...	...	...	...	...
17,198	8,681	3,146	8,439	5,887	43,351	*—8,776*	*—·98*
207,842	148,606	46,541	127,622	153,786	684,397	414,475	...
571	447	146	304	993	2,461	2,277	3·23
10,311	24,299	11,658	15,694	18,766	80,728	49,364	4·26
1,682	1,429	271	1,657	2,636	7,675	2,451	1·62
2,421	1,108	369	647	3,654	8,199	1,035	†·04
379	...	...	...	†828	1,207	449	†·14
15,364	27,283	12,444	18,302	26,877	100,270	55,576	...
343,387	464,614	153,593	208,070	147,222	1,316,886	1,056,359	3·69
—2,218	...	...	...	...	*—2,218*	9,538	1·70
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
341,169	464,614	153,593	208,070	147,222	1,314,668	1,065,897	..
...	...	...	...	...	...	23,376	1·67
34,354	43,561	4,098	24,127	18,963	125,103	57,214	1·01
...	...	...	...	...	...	...	...
34,354	43,561	4,098	24,127	18,963	125,103	80,590	...
6,751	6,687	1,124	3,129	2,347	20,038	17,363	3·04
...	...	...	...	...	..	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
6,751	6,687	1,124	3,129	2,347	20,038	17,363	...
1,340,666	1,550,782	431,556	874,960	776,078	4,974,042	5,854,985	...

(*b*) The actual Capital cost of the Eastern Bengal Railway is as follows.

By Company before purchase	*Rx.*3,279,138
,, Government before purchase	42,448
,, Government after purchase	554,239
,, Capital outlay, Calcutta and South-Eastern Railway	936,475
,, Capital outlay, Porada Section, Northern Bengal Ry.	156,000
	4,968,300

This excludes the premiums in the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of annuities.

H.—Railway Revenue Account.

No. 50.—ACCOUNT showing the RECEIPTS and CHARGES of the GOVERNMENT

Names of Railways.	Credited under Revenue Heads.		Charged	
	Net Earnings, *vide* Account No. 49.	Gross Earnings, *vide* Account No. 49.	Working Expenses, *vide* Account No. 49.	Interest and India.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Guaranteed Railways.				
Bombay, Baroda, and Central India Railway	780,641	1,343,613	562,972	4,288
Great Indian Peninsula Railway	2,114,308	3,971,652	1,857,344	4,029
Madras Railway	289,653	794,264	504,611	...
Oudh and Rohilkund Railway	296,524	658,787	362,263	1,698
South Indian Railway	165,990	512,196	346,206	633
Scinde, Punjab and Delhi Railway	...	...	...	...
	3,647,116	7,280,512	3,633,396	10,648
State Railways.				
India—General.				
East Indian	3,167,883	4,707,202	1,539,319	223,824
Rajputana-Malwa System	851,761	1,688,259	836,498	471,795
Sindia	19,711	39,183	19,472	36,819
Store-keeper for State Railways	...	...	...	4,897
Expenditure in England for Stores purchased and remaining unappropriated	...	...	...	16,408
Bhopal	949	3,505	2,556	5,242
	4,040,304	6,438,149	2,397,845	758,985
Central Provinces.				
Nagpore-Chattisgarh	51,390	131,760	80,370	47,273
Wardha Coal	15,115	74,742	59,627	28,470
Umaria Colliery	*—1,276*	6,873	8,149	1,689
Bilaspur-Etawah	...	...	...	721
„ „ Katni-Umaria Section	738	3,326	2,588	17,276
Bengal-Nagpur	...	...	...	6,657
	65,967	216,701	150,734	102,086
Burma.				
Burma	118,413	291,663	173,250	114,449
Tounghoo-Mandalay	...	...	...	4,511
	118,413	291,663	173,250	118,960
Assam.				
Jorhat	*—1,465*	3,911	5,376	2,342
Cheera-Companygunge	*—2,135*	226	2,361	2,336
	—3,600	4,137	7,737	4,678
Bengal.				
Eastern Bengal	210,384	537,136	326,752	84,451
Kaunia-Dhurla	3,314	14,543	11,229	3,850
Nalhati	1,943	8,654	6,711	1,398
Northern Bengal	121,227	262,401	141,174	91,125
Tirhoot	61,338	159,921	98,583	61,624
Patna-Gya	25,747	53,645	27,898	16,845
Ranaghat-Bhagwangola	...	...	...	1,191
Dacca	*—702*	27,997	28,699	25,850
Assam-Behar	...	...	...	35,651
Bengal Central	*—8,776*	34,575	43,351	...
	414,475	1,098,872	684,397	321,985
North-Western Provinces and Oudh.				
Dildarnagar-Ghazipur	2,277	4,738	2,461	2,812
Cawnpore-Achnera	49,364	130,092	80,728	46,868
Bareilly-Pilibhit	2,451	10,126	7,675	5,985
Indian Midland	1,035	9,234	8,199	...
Lucknow-Sitapur-Kheri	449	1,656	1,207	9,007
	55,576	155,846	100,270	64,672
Punjab.				
North-Western	1,056,359	2,373,245	1,316,886	689,883
Amritsar-Pathankot	9,538	7,320	*—2,218*	22,431
Sind-Sagar, Western Section	...	...	...	47,551
„ „ Eastern Section	...	...	...	5,987
Ferozepore (Sutlej) Bridge	...	...	...	12,957
Bolan	...	...	...	10,190
Sind-Pishin, Bostan Gulistan Section	...	...	...	8,030
„ „ Darwaza-Quetta „	...	...	...	5,757
„ „ Sibi-Quetta „	...	...	...	129,571
„ „ Killa-Adulla „	...	...	...	760
Kandahar Reserve	...	...	...	11,183
	1,065,897	2,380,565	1,314,668	944,300
Bombay.				
Dhond and Manmad	23,376	23,376	...	43,728
Southern Mahratta (Subsidized)	57,214	182,317	125,103	347
Southern Mahratta	...	..	...	2,108
	80,590	205,693	125,103	(*a*)45,836
Madras.				
Mysore	17,363	37,401	20,038	(*b*)...
Vizagapatam Raipore	...	...	...	980
Cuddapah-Nellore	...	...	..	17,545
„ „ Dhamevarum Extension Survey	...	...	...	601
Bellary-Kistna	...	...	...	42,218
„ „ Hindupur Extension Survey	...	...	...	139
Pakul-Villupuram Survey	...	...	...	463
	17,363	37,401	20,038	61,946
Total State Railways, including East Indian and Eastern Bengal Railways	5,854,985	10,829,027	4,974,042	(*a*)2,423,448

(*a*) Excludes Interest and Annuity charges of the Bengal Central,
(*b*) Interest charges for the Mysore Railway are included in the

in respect of RAILWAYS, for the Year ended 31st March 1887.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO THE GOVERNMENT.	
Annuities.		Payment to Companies on account of Surplus Profits.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.
England.	Exchange.						
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
408,327	153,558	177,498	8,792	2,910	1,318,345	25,268	...
1,176,828	442,565	344,503	678	8,539	3,834,486	137,166	...
522,393	196,453	...	8,996	10,041	1,242,494	...	448,230
381,531	143,481	...	1,202	14,520	904,695	...	245,908
207,897	78,183	...	2,918	7,635	643,472	...	131,276
...	...	12,597	4	...	12,601	...	12,601
2,696,976	1,014,240	534,598	22,590	43,645	7,956,093	...	675,581
1,508,046	567,123	182,443	...	...	4,020,755	686,447	...
...	...	62,805	...	...	1,371,098	317,161	...
...	...	...	...	...	56,291	...	17,108
...	...	...	...	...	4,897	...	4,897
...	...	...	...	...	16,408	...	16,408
...	...	...	...	...	7,798	...	4,293
1,508,046	567,123	245,248	...	...	5,477,247	960,902	...
...	...	...	...	...	127,643	4,117	...
...	...	...	...	...	88,097	...	13,355
...	...	...	...	...	9,838	...	2,965
...	...	...	...	...	721	...	721
...	...	...	...	...	19,864	...	16,538
...	...	...	...	...	6,657	...	6,657
...	...	...	...	...	252,820	...	36,119
...	...	...	...	...	287,699	3,964	...
...	...	...	...	...	4,511	...	4,511
...	...	...	...	...	292,210	...	547
...	...	...	...	...	7,718	...	3,807
...	...	...	...	...	4,697	...	4,471
...	...	...	...	...	12,415	...	8,278
163,886	61,632	...	...	...	636,721	...	99,585
...	...	...	...	...	15,079	...	536
...	...	...	...	...	8,109	545	...
...	...	...	...	...	232,299	30,102	...
...	...	...	...	...	160,207	...	286
...	...	...	...	...	44,743	8,902	...
...	...	...	...	...	1,191	...	1,191
...	...	...	...	...	54,549	...	26,552
...	...	...	...	...	35,651	...	35,651
31,448	11,827	...	...	...	86,626	...	52,051
(*a*)163,886	(*a*)61,632	...	...	...	(*a*)1,231,900	...	(*a*)133,028
...	...	...	...	...	5,273	...	535
...	...	...	...	...	127,596	2,496	...
...	...	...	...	...	13,660	...	3,534
110,323	41,488	...	...	...	160,010	...	150,776
...	...	...	...	...	10,214	...	8,558
(*a*)...	(*a*)...	...	...	...	(*a*)164,942	...	(*a*)9,096
571,817	215,041	...	...	...	2,793,627	...	420,382
...	...	...	...	...	20,213	...	12,893
...	...	...	...	...	47,551	...	47,551
...	...	...	...	...	5,987	...	5,987
...	...	...	...	...	12,957	...	12,957
...	...	...	...	...	10,190	...	10,190
...	...	...	...	...	8,030	...	8,030
...	...	...	...	...	5,757	...	5,757
...	...	...	...	...	129,571	...	129,571
...	...	...	...	...	760	...	760
...	...	...	...	...	11,183	...	11,183
571,817	215,041	...	...	...	3,045,826	...	665,261
...	...	...	...	...	43,728	...	20,352
201,860	75,913	493	...	...	403,716	...	221,399
...	...	...	...	...	2,108	...	2,108
(*a*)...	(*a*)...	493	...	...	(*a*)171,432	(*a*)34,261	...
(*b*)...	(*b*)...	106	...	...	20,144	17,257	...
...	...	...	...	...	980	...	980
...	...	...	...	...	17,545	...	17,545
...	...	...	...	...	601	...	601
...	...	...	...	...	42,218	...	42,218
...	...	...	...	...	139	...	139
...	...	...	...	...	463	...	463
...	...	106	...	...	82,090	...	44,689
(*a*)2,243,749	(*a*)843,796	245,847	...	...	(*a*)10,730,882	98,145	...

Southern Maharatta and Indian Midland Railways shown in Account No. 51.
amount for interest shown against the Southern Mahratta (Subsidized) Railway.

No. 50A.—DETAILED STATEMENT of CHARGES of the EAST INDIAN RAILWAY for INTEREST on DEBT and ANNUITY in PURCHASE of the RAILWAY, &C., for the Year ended 31st MARCH 1887.

	India.	England.	Exchange.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
EAST INDIAN RAILWAY.				
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of East Indian Railway Annuity . .	373	..	...	373
Interest on East Indian Railway Debentures and Debenture Stock	...	64,604	24,296	88,900
Interest on India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity	...	196,681	73,964	270,645
Interest on India 3½ per cent. Stock issued in redemption of East Indian Railway Annuities and Debenture Stock . .	...	79,700	29,972	109,672
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	2,796	10,231
Interest at 4½ per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	223,451	...	...	223,451
TOTAL .	223,824	348,420	131,028	703,272
ANNUITIES IN PURCHASE OF RAILWAYS, &C.				
EAST INDIAN RAILWAY.				
Annuity from 1st October 1885 to 30th September 1886 .	...	849,362	319,416	1,168,778
Contribution towards management	...	1,374	516	1,890
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	46,890	17,633	64,523
Interest in lieu of deferred Annuity	...	262,000	98,530	360,530
TOTAL .	...	1,159,626	436,095	1,595,721

No. 50B.—DETAILED STATEMENT of CHARGES of the EASTERN BENGAL RAILWAY for INTEREST on DEBT and ANNUITY in PURCHASE of the RAILWAY, &C., for the Year ended 31st MARCH 1887.

	India.	England.	Exchange.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
EASTERN BENGAL RAILWAY.				
Interest on Railway Debentures and Debenture Stock . .	...	22,140	8,326	30,466
Interest on India 4 per cent. Stock issued in redemption of portion of Annuity	...	*—56*	*—21*	*—77*
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	21,262	7,996	29,258
Interest on India 3 per cent. Stock issued in redemption of Annuity and Debenture Stock	...	21	8	29
Interest at 4 per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	84,451	...	...	84,451
TOTAL .	84,451	43,367	16,309	144,127
ANNUITIES IN PURCHASE OF RAILWAYS, &C.				
EASTERN BENGAL RAILWAY.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for £100 Stock of the Co.	...	116,954	43,982	160,936
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	3,425	1,288	4,713
Contribution towards management	...	140	53	193
TOTAL .	...	120,519	45,323	165,842

No. 50C.—DETAILED STATEMENT of CHARGES of the NORTH-WESTERN RAILWAY for Interest on DEBT and ANNUITY in PURCHASE of the SCINDE, PUNJAB AND DELHI RAILWAY, &c., for the Year ended 31st MARCH 1887.

	India.	England.	Exchange.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
NORTH-WESTERN RAILWAY.				
Interest on Scinde, Punjab and Delhi Railway Debenture Stock	...	...	...	...
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuities and Debenture Stock	...	174,262	65,534	239,796
Interest at 4 per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	689,883	...	...	689,883
TOTAL	689,883	174,262	65,534	929,679
ANNUITIES IN PURCHASE OF RAILWAYS, &c.				
SCINDE, PUNJAB AND DELHI RAILWAY.				
Annuity terminating in 1,958 at the rate of £5-3-3·141 for £100 Stock of the Company	...	371,349	139,652	511,001
Contribution towards management	...	324	122	446
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	25,882	9,733	35,615
Interest in lieu of deferred Annuity	...	...	...	...
TOTAL	...	397,555	149,507	547,062

No. 51.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by the SUBSIDIZED RAILWAY COMPANIES, for the Year ended 31st March 1887.

		Rx.	*Rx.*
BOMBAY.			
Interest on the Subscribed Capital of the Southern Mahratta Railway(*a*)		347	347
ENGLAND.			
Interest on the Subscribed Capital of the Southern Mahratta Railway	£	201,860	
Do. do. Indian Midland Railway	„	110,323	
Do. do. Bengal Central Railway	„	31,448	
	£		343,631
Exchange on charges in England	Rx.		129,228
TOTAL	Rx.		473,206

(*a*) See foot-note (*b*) page 108.

No. 52.—DETAILED ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year ended 31st March 1887.

	Amount.	Total.
	Rx.	*Rx.*
LAND.		
COMPENSATION FOR LAND TAKEN FOR THE FOLLOWING RAILWAYS—		
Madras:		
Madras Railway	12,032	
South Indian Railway	2,934	
		14,966
Bombay:		
Great Indian Peninsula Railway	676	
Bombay, Baroda, and Central India Railway	8,792	
		9,468
Punjab:		
Scinde, Punjab, and Delhi Railway	4	
		4
North-Western Provinces and Oudh:		
Oudh and Rohilkund Railway	2,950	
		2,950
Central Provinces:		
Great Indian Peninsula Railway	2	2
		27,390
Deduct—Sale Proceeds of Land, the original cost of which was treated as Charge under Compensation for Land for Guaranteed Railways:		
Madras Railway	3,036	
South Indian Railway	16	
Oudh and Rohilkund Railway	1,748	
		4,800
TOTAL LAND . £		22,590
ESTABLISHMENT.		
Director General of Railways, Secretary to Government and Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
India	14,817	
Madras	7,404	
Bombay	12,825	
Bengal	9,513	
Punjab	127	
Oudh	6,264	
North-Western Provinces	5,547	
		56,497
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
Madras	3,150	
Bombay	7,628	
Bengal	2,971	
Oudh	1,288	
North-Western Provinces	1,074	
		16,111
		72,608
Deduct—Amount of Supervision and Control Establishment for the Year 1886-87 written back charged to the account of—		
East Indian Railway		7,500
Bengal Central		1,503
South Mahratta		5,814
Rajputana Malwa		11,280
Indian Midland		2,866
		28,963
TOTAL ESTABLISHMENT . Rx.		43,645
GRAND TOTAL . Rx.		66,235

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY COMPANIES to 31st March 1887, the NET REVENUE of the several COMPANIES to the 31st of December 1886, appropriated towards the REPAYMENT of that amount and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are converted to Sterling at the contract rates of exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1887.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1886, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda, and Central India Railway . .	9,225,207	62,524	9,287,731	6,584,977	2,702,754
Great Indian Peninsula Railway	26,342,976	430,088	26,773,064	21,201,616	5,571,448
Madras Railway	12,856,629	...	12,856,629	5,760,931	7,095,698
Oudh and Rohilkund Railway	4,628,401	54,754	4,683,155	2,433,653	2,249,502
South Indian Railway	3,637,926	7,581	3,645,507	1,784,300	1,861,207
TOTAL .	56,691,139	554,947	57,246,086	37,765,477	19,480,609

No. 54A.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS.

	Rx.	*Rx.*
IN INDIA.		
MADRAS.		
Recovery of the NET LOSS on the Mysore Railway after paying interest borne by H. H. the Maharajah of Mysore—		
Mysore Railway	1,584	
N.-W. P. AND OUDH.		
PROVINCIAL.		
NET PROFITS realized from Companies taken in reduction of debt on account of advances of interest—		
Rohilkund and Kumaon Railway	32	
		1,616
TOTAL RECEIPTS . Rx.		1,616

No. 54B.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED COMPANIES—Land, &c.

	Rx.	*Rx.*	*Rx.*
IN INDIA.			
Bengal.			
Land—			
Compensation for land taken up—			
Tarkessur Railway (Provincial)	107		
Bengal Central Railway	47		
Bengal and North-Western Railway	30,633		
		30,787	
N.-W. Provinces and Oudh.			
Subsidy payable to Rohilkhund-Kumaon Railway (Provincial) . .	4,000		
		4,000	
Assam.			
Subsidy payable to the Assam Railway and Trading Company (Provincial)	10,000		
Share of joint audit charges of the Assam Railway and Trading Company (Provincial)	456	10,456	
			45,243
TOTAL SUBSIDIZED COMPANIES . Rx.			45,243

No. 55.—ABSTRACT ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE from IMPERIAL AND PROVINCIAL FUNDS, for the Year ended 31st March 1887.

	Rx.	*Rx.*	*Rx.*
IMPERIAL.			
INDIA, GENERAL.			
Surplus Establishment and Miscellaneous Charges	2,853		
Director General's Establishments	14,817		
Port Store-keeper's and Stock Verifier's Establishment	6,250		
Estimate for Doubling Rajputana-Malwa Railway	431		
		24,351	
ASSAM.			
Bengal-Assam Railway Survey	11,637		
		11,637	
BURMA.			
Tonghoo-Mandalay Survey	—87		
		—87	
BENGAL.			
Kawnia-Dhubri Survey	43		
Benares-Puri Survey	7,541		
		7,584	
PUNJAB.			
Bolan State Railway—Survey for permanent line	12,182		
Ambala-Kalka-Simla Survey	3,731		
Sialkot-Jummu Railway Survey	...		
Mianwali-Khushalgarh Survey	2,479		
Khattan Babarkatch State Railway Survey	1,526		
Survey for extension beyond the Khowaja Amran Range	13,063		
Bhawalpore-Ajmere State Railway Survey	1,766		
		34,747	
BOMBAY.			
Gordra-Rutlam Railway Survey	3,038		
		3,038	
TOTAL IMPERIAL . Rx.			81,270
PROVINCIAL.			
BENGAL.			
Share of Administrative Charges	5,487		
		5,487	
NORTH-WESTERN PROVINCES AND OUDH.			
Philibhit-Seramow Survey	1,440		
Hurdwar-Dehra Railway	638		
		2,078	
MADRAS.			
Registration of Road Traffic in connection with Railways in Madras	7		
Porto Novo-Salem Survey	1,142		
Madura Pamban Survey	2,740		
		3,889	
BOMBAY.			
Provincial Surveys	1,675		
		1,675	
TOTAL PROVINCIAL . Rx.			13,129
TOTAL MISCELLANEOUS RAILWAY EXPENDITURE . Rx.			94,399

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section J.—Irrigation.

Revenue Rx. 1,656,705. Expenditure Rx. 2,310,654.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					Rx.	*Rx.*
Major Works . .	56	Direct receipts	116	...	909,824	...
	...	Portion of Land Revenue due to Irrigation. (See Account No. 13A.)	27	...	597,469	...
	57	Working Expenses	117	...	...	626,773
	57A	„ „ Detailed Statement .	118	...	...	...
	58	Statement of Financial Results . . .	120	...	...	...
		Interest on Debt. (See Account No. 58) .	120	...	...	992,591
Minor Works and Navigation.	59	Gross Receipts	122	...	149,412	...
	60	Expenditure Abstract (Abstract Account) .	127	...	...	691,290
	60A	Detailed Account of Expenditure from Imperial and Provincial Funds against Capital Account	130	...	...	...
	60B	Detailed Account of Expenditure from Imperial and Provincial Funds against Revenue Account	134	...	...	...
		TOTAL . Rx.		...	1,656,705	2,310,654

No. 56.—ABSTRACT ACCOUNT of DIRECT RECEIPTS from MAJOR WORKS, credited to IMPERIAL and PROVINCIAL FUNDS, respectively, for the Year ended 31st March 1887.

	ACTUAL RECEIPTS.											
	Water-rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-power.	Navigation Receipts.	Rents of Buildings.	Fines.	Miscellaneous and other Items.	GRAND TOTAL.
IMPERIAL.												
PUNJAB.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Swat River Canal	2,598	...	4	...	2	...	...	...	64	2	2	2,672
Western Jumna Canal	61,983	15,756	337	74	885	329	1,631	1,947	125	402	429	83,898
Bári Doáb Canal	117,601	...	1,363	...	1,122	1,000	7,307	...	148	196	401	129,138
Sirhind Canal	32,200	...	200	...	413	583	1,599	879	411	108	118	36,511
Lower Sohag and Para Canal	..	...	1	...	...	7	...	...	25	...	30	63
Sidhnai Canal	1,308	...	...	...	...	...	...	...	...	11	...	1,319
	215,690	15,756	1,905	74	2,422	1,919	10,537	2,826	773	719	980	253,601
DEDUCT—Share of Revenue of Sirhind Canal due to Native States	...	...	9	...	117	227	177	255	200	1	34	1,020
TOTAL PUNJAB . Rx.	215,690	15,756	1,896	74	2,305	1,692	10,360	2,571	573	718	946	252,581
MADRAS.												
Godávári Delta Project	...	...	...	...	234	988	...	8,850	3	1	525	10,601
Kistna Delta Project	...	...	...	136	120	602	...	2,691	61	1	180	3,791
Pennér Anicut Project	...	...	...	...	...	38	...	...	...	...	...	38
Cauvery Delta Project	...	...	...	...	365	422	...	...	15	...	48	850
Srivaikuntham Anicut Project	...	...	...	68	...	72	...	...	25	...	35	200
Kurnool Canal	5,418	...	...	350	...	56	...	452	118	...	202	6,596
TOTAL MADRAS . Rx.	5,418	...	...	554	719	2,178	...	11,993	222	2	990	22,076
BOMBAY.												
Desert Canal	3,714	...	...	...	...	...	...	...	6	...	15	3,735
Begari Canal	4,496	...	...	...	8	...	...	...	...	...	40	4,544
Eastern Nara Works	119	...	...	...	123	...	...	...	...	...	1,530	1,772
Hathmati Canal	642	...	...	16	51	...	...	...	...	...	1	710
Lakh Canal	100	...	...	...	138	...	...	...	1	...	...	239
Kadva River Works	651	...	...	...	10	...	...	...	...	...	3	664
Krishna Canal	2,187	...	...	22	190	...	...	...	...	...	2	2,401
Panjhra River Works and Mookti Reservoir	1,340	...	1	...	32	...	...	...	...	...	11	1,384
Ekruk Tank	648	...	45	266	405	...	...	...	...	...	138	1,502
Mutha Storage Lake and Canal	9,602	...	74	8,180	130	...	...	...	10	...	344	18,340
Mhaswad Tank	56	...	...	...	1	...	...	...	1	...	98	156
Nira Canal	116	...	...	...	121	...	...	...	37	...	...	274
Gokak Canal, First Section	905	...	...	...	8	...	...	...	3	...	...	916
Unharwah Canal	...	...	...	...	...	...	...	...	...	...	3	3
TOTAL BOMBAY . Rx.	24,576	...	120	8,484	1,217	...	...	...	58	...	2,185	36,640
NORTH-WESTERN PROVINCES.												
Betwa Canal	1,843	...	12	7	40	...	...	...	28	49	91	2,070
TOTAL NORTH-WESTERN PROVINCES	1,843	...	12	7	40	...	...	...	28	49	91	2,070
TOTAL IMPERIAL . Rx.	247,527	15,756	2,028	9,119	4,281	3,870	10,360	14,564	881	769	4,212	313,367

PROVINCIAL.												
BENGAL.												
Orissa Project	9,697	...	8	...	189	68	...	6,705	493	...	801	17,961
Midnapore Canal	10,884	...	...	...	3	2	...	10,969	63	1	1,497	23,419
Tidal Canal	...	...	...	...	10	216	...	5,190	22	...	2	5,440
Soane Canal	82,646	...	70	...	32	290	67	5,426	720	17	2,575	91,843
TOTAL BENGAL . Rx.	103,227	...	78	...	234	576	67	28,290	1,298	18	4,875	138,663
NORTH-WESTERN PROVINCES.												
Ganges Canal	189,138	17,503	252	43	8,105	...	3,408	1,144	75	585	673	220,926
Lower Ganges Canal	89,361	8,786	413	8	3,954	...	649	838	361	303	(a) 993	105,666
Agra Canal	46,974	10,425	70	...	2,211	...	214	1,173	24	54	193	61,338
Eastern Jumna Canal	63,901	1,362	2	20	2,925	...	1,313	1	18	276	46	69,864
TOTAL NORTH-WESTERN PROVINCES . Rx.	389,374	38,076	737	71	17,195	...	5,584	3,156	478	1,218	1,905	457,794
TOTAL PROVINCIAL . Rx.	492,601	38,076	815	71	17,429	576	5,651	31,446	1,776	1,236	6,780	596,457
GRAND TOTAL .	740,128	53,832	2,843	9,190	21,710	4,446	16,011	46,010	2,657	2,005	10,992	909,824

(a) Includes 84 Rx. for water supplied to the Military Department.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR WORKS, for the Year ended 31st March 1887.

IRRIGATION AND NAVIGATION.

	IMPERIAL.					PROVINCIAL.			GRAND TOTAL.
	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL IMPERIAL.	Bengal.	North-Western Provinces.	TOTAL PROVINCIAL.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Working Expenses and Maintenance :—									
New Works	80	10,405	8,859	...	19,344	...	22,684	22,684	42,028
Repairs	2,057	72,292	50,912	22,025	147,286	81,127	84,617	165,744	313,030
Establishment	4,575	60,567	38,169	10,047	113,358	43,204	(a) 102,337	145,541	258,899
Tools and Plant	276	1,409	7,500	190	9,375	7,234	3,100	10,334	19,709
Profit and Loss	...	34	...	...	34	...	...	...	34
Suspense	...	...	...	...	...	...	...	...	...
Revenue Refunded	7	(b) 1,436	149	111	1,703	1,695	882	2,577	4,280
TOTAL Rx	6,995	146,143	105,589	32,373	291,100	133,260	213,620	346,880	637,980
Deduct—Share of working expenses of Sirhind Canal from Native States, and outlay from Contributions	...	10,535	672	...	11,207	...	...	...	11,207
GRAND TOTAL . Rx.	6,995	135,608	104,917	32,373	279,893	133,260	213,620	346,880	626,773

(a) Includes Rx. 805 being charges in Civil Department for Collection of Owners' rates.

(b) Includes Rx. 107 being refunds of Owners' rates by Civil Department.

No. 57 A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR WORKS, charged to IMPERIAL and PROVINCIAL FUNDS for the Year ended 31st March 1887.

	Expenditure during the Year.							Total Expenditure up to end of the Year.						
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Grand Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IMPERIAL.														
PUNJAB.														
Swat River Canal	711	2,670	1,861	1	...	...	5,243	711	4,125	2,776	1	...	.2	7,615
Bári Doab Canal	3,618	27,633	23,869	336	...	325	55,781	36,751	520,213	552,296	13,470	92	3,857	1,126,679
Western Jumna Canal	3,630	17,660	25,474	989	34	1,082	48,869	28,241	676,428	621,268	9,506	326	2,560	1,338,329
Lower Sohag and Para Canal	...	1,009	256	...	...	...	1,265	...	1,641	416	...	...	...	2,057
Sirhind Canal	2,446	22,368	8,695	68	...	29	33,606	16,921	42,670	20,369	94	...	38	80,092
Sidnai Canal	...	952	412	15	...	...	1,379	...	952	412	15	...	...	1,379
	10,405	72,292	60,567	1,409	34	1,436	146,143	82,624	1,246,029	1,197,537	23,086	418	6,457	2,556,151
DEDUCT—Share of Working Expenses of Sirhind Canal due from Native States	840	7,341	2,342	4	...	8	10,535	3,269	12,391	4,392	6	...	11	20,069
TOTAL PUNJAB . Rx.	9,565	64,951	58,225	1,405	34	1,428	135,608	79,355	1,233,638	1,193,145	23,080	418	6,446	2,536,082
NORTH-WESTERN PROVINCES AND OUDH.														
Betwa Canal	80	2,057	4,575	276	...	7	6,995	94	2,212	4,614	276	...	7	7,203
MADRAS.														
Godávárí Delta System	2,039	24,807	18,390	3,384	...	16	48,636	21,465	569,430	311,743	69,710	...	1,157	973,505*
Deduct—Outlay from Contributions	*16*	...	...	*26*	...	...	*42*							
Kistna Delta System	1,556	16,705	10,898	3,301	...	54	32,514	13,834	323,457	175,195	35,845	...	1,292	549,623*
Deduct—Outlay from Contributions	...	...	...	...	...	...	...							
Pennèr Anicut System	—29	285	771	—17	...	...	1,010	6,965	41,527	23,725	1,156	...	...	73,373*
Cauvery Delta System	2,479	—4,946	3,058	— 87	...	3	507	31,355	449,063	153,713	11,558	...	21	645,710*
Deduct—Outlay from Contributions	*368*	...	*81*	*5*	...	...	*454*							
Sriváikuntham Anicut System	105	869	883	—4	...	...	1,853	3,331	24,553	12,606	629	...	12	41,131*
Deduct—Outlay from Contributions	...	*154*	*21*	*1*	...	...	*176*							
Sangam Anicut System	...	1,805	731	41	...	...	2,577	...	1,991	1,013	41	...	...	3,045
Kurnool Canal(*a*)	2,709	11,387	3,438	882	...	76	18,492	13,220	53,282	19,954	2,812	...	83	89,351
	8,859	50,912	38,169	7,500	...	149	105,589	90,170	1,463,303	697,949	121,751	...	2,565	2,375,738
Deduct—Outlay from Contributions	*384*	*154*	*102*	*32*	...	...	*672*							
TOTAL MADRAS . Rx.	8,475	50,758	38,067	7,468	...	149	104,917	90,170	1,463,303	697,949	121,751	...	2,565	2,375,738

BOMBAY.															
Desert Canal	...	3,046	1,014	15	...	...	4,075	479	18,855	6,779	176	...	...	26,289
Unharwáh	...	860	252	6	....	...	1,118	...	1,441	416	17	...	1	1,875
Begari Canal	...	4,008	1,276	15	...	1	5,300	3,674	108,154	25,312	536	...	...	137,676
Eastern Nara Works	...	4,103	2,287	53	...	...	6,443	2,670	122,031	53,113	1,431	...	6	179,251
Hathmati Canal	...	468	287	...	...	...	755	...	5,622	4,201	23	19	247	10,112
Panjhra River Works and Mookti Reservoir	...	658	211	15	...	86	970	67	3,544	1,580	42	...	176	5,409
Kádva River Works	...	283	232	...	...	...	515	15	3,632	2,754	85	...	19	6,505
Mutha Storage Lake and Canal	...	4,649	2,094	76	...	19	6,838	253	43,080	17,644	—324	...	60	60,713
Krishna Canal	...	715	612	10	...	...	1,337	66	14,889	12,228	138	...	6	27,327
Pravara River Works—Lakh Canal	...	162	149	...	...	...	311	62	5,167	3,354	82	...	3	8,668
Ekruk Tank	...	839	506	—10	...	...	1,335	7	14,690	9,071	147	...	...	23,915
Gokak Canal, First Section	...	250	184	...	...	5	439	...	586	424	...	...	5	1,015
Mhasvad Tank	...	705	400	10	...	...	1,115	...	1,050	539	10	...	...	1,599
Nira Canal	...	1,279	543	...	...	...	1,822	...	2,157	921	...	...	...	3,078
TOTAL BOMBAY . Rx.	...	22,025	10,047	190	...	111	32,373	7,293	344,898	138,336	2,363	19	523	493,432
PROVINCIAL.														
BENGAL.														
Orissa Project	...	35,276	13,359	1,549	...	9	50,193	164	299,947	139,039	17,677	64	300	(b) 457,191
Midnapore Canal	...	13,775	6,341	2,500	...	21	22,637	4,074	175,247	83,155	24,568	...	38	287,082
Tidal Canal	...	1,199	578	416	...	91	2,284	303	37,177	13,282	1,951	...	91	52,804
Soane Project	...	30,877	22,926	2,769	...	1,574	58,146	...	290,964	190,470	14,644	...	4,645	500,723
TOTAL BENGAL . Rx.	...	81,127	43,204	7,234	...	1,695	133,260	4,541	803,335	425,946	58,840	64	5,074	1,297,800
N.-W. PROVINCES.														
Ganges Canal	6,638	32,709	44,172	1,683	...	333	85,535	77,057	872,633	1,069,070	39,784	4,747	3,567	2,066,858
Lower Ganges Canal	12,616	30,369	35,328	576	...	297	79,186	48,822	339,661	410,916	6,286	...	794	806,479
Agra Canal	1,294	14,478	11,883	491	...	191	28,337	16,073	120,702	108,338	3,491	...	2,363	250,967
Eastern Jumna Canal	2,136	7,061	10,954	350	...	61	20,562	20,821	273,496	376,024	3,827	32	1,579	675,779
TOTAL N.-W. PROVINCES . Rx.	22,684	84,617	102,337	3,100	...	882	213,620	162,773	1,606,492	1,964,348	53,388	4,779	8,303	3,800,083

* Approximate figures and subject to Revision, as they include direct and indirect charges.

(*a*) This canal was purchased from the late Madras Irrigation and Canal Company.

(*b*) Excludes *outlay* in England.

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in

PARTICULARS.	(a) Estimated cost of construction including exchange but excluding indirect charges.	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES.		REVENUE		
		During 1886-87 pages 183 to 185.	To end of 1886-87.	Water-rates, &c. (for details, *see* pages 116 and 117).	Collected with Land Revenue.	No. of Items.
INDIA.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Beluchistan Kushdil Khan Reservoir .	62,341	6,968	6,968	...	...	1
BENGAL.						
Orissa Project	3,139,622	43,475	2,250,774	17,961	...	2
Midnapore Series	831,677	489	826,199	23,419	...	3
Tidal Canal	177,270	...	179,549	5,440	...	4
Soane Project	2,788,869	13,672	2,499,807	91,843	...	5
TOTAL . Rx.	6,937,438	57,636	5,756,329	138,663	...	6
NORTH-WESTERN PROVINCES.						
Ganges Canal	2,923,553	3,592	2,646,877	220,926	44,301	7
Lower Ganges Canal	2,773,951	157,403	2,790,460	105,666	20,783	8
Agra Canal	871,752	8,704	832,840	61,338	...	9
Eastern Jumna Canal	344,191	1,100	292,901	69,864	22,154	10
Betwa Canal	425,141	11,969	381,728	2,070	...	11
TOTAL . Rx.	7,338,588	182,768	6,944,806	459,864	87,238	12
PUNJAB.						
Western Jumna Canal . . .	1,079,050	25,127	1,006,044	83,898	5,832	13
Bári Doab Canal	1,579,860	6,324	1,550,753	129,138	60,497	14
Sirhind Canal, British expenditure .	} 3,650,410	{ 97,720	2,129,230	35,491	...	15
Ditto Native State expenditure	}	{ 98,465	1,285,188	1,020	...	16
Lower Sohag and Para Canals . .	72,810	13,304	54,146	63	1,815	17
Chenab Canals	293,559	36,972	172,901	...	...	18
Sidhnai Canals	74,873	13,885	69,769	1,319	...	19
Swat River Canal	354,581	9,877	325,044	2,672	...	20
TOTAL . Rx.	7,105,143	301,674	6,593,075	253,601	68,144	21
MADRAS.						
Godávári Delta System . . .	1,108,933	15,139	1,047,135	10,601	178,140	22
Kistna Delta System . . .	1,391,978	35,659	740,096	3,791	113,667	23
Pennér Anicut System . . .	161,279	5,988	150,425	38	12,680	24
Cauvery Delta System . . .	166,293	10,818	165,267	850	69,323	25
Srivaikuntham Weir Project . .	136,152	1,686	132,958	200	10,588	26
Sangam Project . . .	289,644	26,009	271,833	...	5,824	27
Kurnool Canal	...	—390	2,165,544	6,596	...	28
Barur Tank Project	40,000	3,375	26,687	...	...	29
Rushikulya Canal	260,529	22,232	55,020	...	...	30
Surveys	...	...	...	...	...	31
TOTAL . Rx.	3,554,808	120,516	4,754,965	22,076	390,222	32
BOMBAY.						
Desert Canal	126,684	3,441	111,963	3,735	6,747	33
Bégari Canal	162,885	1,860	161,951	4,544	21,569	34
Eastern Nara Works . . .	527,670	15,592	478,685	1,772	25,413	35
Hathmati Canal	49,470	...	49,093	710	...	36
Pravara River Works, Lakh Canal .	37,519	14	34,664	239	...	37
Kádvá River Works . . .	69,189	891	62,971	664	59	38
Krishna Canal	72,755	91	78,788	2,401	98	39
Lower Panjhra River Works, including Mookti Reservoir	44,449	343	41,845	1,384	487	40
Ekruk Tank	122,824	...	122,812	1,502	...	41
Mutha Storage Lake and Canal . .	605,323	5,014	591,024	18,340	...	42
Unherwah Canal	34,543	2,591	32,140	3	4,405	43
Gokak Canal—First Section . .	40,594	668	39,922	916	...	44
Mhaswad Tank	197,896	7,285	193,788	156	5	45
Nira Canal	397,736	32,911	355,725	274	...	46
Chankapur Canal	70,154	366	6,008	...	...	47
Maladevi Canal	91,497	—11	3,402	...	...	48
TOTAL . Rx.	2,651,188	71,056	2,364,781	36,640	58,783	49
Stores and Reserve	...	...	94	...	...	50
GRAND TOTAL . Rx.	...	(b) 642,153	(b) 25,135,830	(b) 909,824	604,387	51

(a) The term *indirect charges*, refers to Leave Allowances and Capitalization of Abatement of Land Revenue. Interest is charged in a separate column. In the case of old works for which the estimates do not exist, the actual outlay by the British Government is taken as cost of construction. In cases where the charges for establishment and tools and plant were omitted from the estimate, these have been added.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

DURING 1886-87.			WORKING EXPENSES, 1886-87 (for details, *see* pages 118 and 119).	EXCLUDING INTEREST.				Simple Interest at 4 per cent. on past Capital Outlay, plus ½ the Outlay of the Year.	INCLUDING INTEREST.			
						Rate per cent.					Rate per cent.	
No. of Items.	Less Collection Charges in Civil Department.	TOTAL.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*			*Rx.*	*Rx.*	*Rx.*		
1	...	...	...	...	...	...	...	139	...	139	...	2·00
2	...	17,961	50,193	...	32,232	...	1·43	89,161	...	121,393	...	5·39
3	...	23,419	22,637	782	...	·09	...	33,039	...	32,257	...	3·90
4	...	5,440	2,284	3,156	...	1·76	...	7,182	...	4,026	...	2·24
5	...	91,843	58,146	33,697	...	1·35	...	99,719	...	66,022	...	2·64
6	...	138,663	133,260	5,403	...	·09	...	229,101	...	223,698	...	3·89
7	...	265,227	85,535	179,692	...	6·79	...	105,803	73,889	...	2·79	...
8	...	126,449	79,186	47,263	...	1·69	...	108,470	...	61,207	...	2·19
9	...	61,338	28,337	33,001	...	3·96	...	33,140	...	139	...	·02
10	...	92,018	20,562	71,456	...	24·39	...	11,694	59,762	...	20·40	...
11	...	2,070	6,995	...	4,925	...	1·29	15,030	...	19,955	...	5·23
12	...	547,102	220,615	326,487	...	4·70	...	274,137	52,350	...	·75	...
13	...	89,730	48,869	40,861	...	4·06	...	39,739	1,122	...	·11	...
14	...	189,635	55,781	133,854	...	8·63	...	61,903	71,951	...	4·64	...
15	...	35,491	23,071	12,420	...	·58	...	83,215	...	70,795	...	3·32
16	...	1,020	10,535	...	9,515	...	·74	49,438	...	58,953	...	4·59
17	...	1,878	1,265	613	...	1·13	...	1,900	...	1,287	...	2·38
18	...	...	...	...	...	...	...	6,177	...	6,177	...	3·57
19	...	1,319	1,379	...	60	...	·09	2,513	...	2,573	...	3·69
20	...	2,672	5,243	...	2,571	...	·79	12,804	...	15,375	...	4·73
21	...	321,745	146,143	175,602	...	2·66	...	257,689	...	82,087	...	1·25
22	...	188,741	48,594	140,147	...	13·38	...	41,583	98,564	...	9·41	...
23	...	117,458	32,514	84,944	...	11·48	...	28,891	56,053	...	7·57	...
24	...	12,718	1,010	11,708	...	7·78	...	5,895	5,813	...	3·86	...
25	...	70,173	53	70,120	...	42·43	...	6,395	63,725	...	38·56	...
26	...	10,788	1,677	9,111	...	6·85	...	5,285	3,826	...	2·88	...
27	...	5,824	2,577	3,247	...	1·19	...	10,353	...	7,106	...	2·61
28	...	6,596	18,492	...	11,896	...	·55	86,630	...	98,526	...	4·55
29	...	...	...	...	...	...	...	1,000	...	1,000	...	3·75
30	...	...	...	...	...	...	...	1,756	...	1,756	...	3·19
31	...	...	...	...	...	...	...	...	...	...	...	...
32	...	412,298	104,917	307,381	...	6·46	...	187,788	119,593	...	2·51	...
33	675	9,807	4,075	5,732	...	5·12	...	4,410	1,322	...	1·18	...
34	2,192	23,921	5,300	18,621	...	11·50	...	6,441	12,180	...	7·52	...
35	2,660	24,525	6,443	18,082	...	3·78	...	18,835	...	753	...	·16
36	32	678	755	...	77	...	·16	1,964	...	2,041	...	4·16
37	5	234	311		77	...	·22	1,386	...	1,463	...	4·22
38	33	690	515	175	...	·28	...	2,501	...	2,326	...	3·70
39	179	2,320	1,337	983	...	1·25	...	3,150	...	2,167	...	2·75
40	116	1,755	970	785	...	1·87	...	1,667	...	882	...	2·11
41	48	1,454	1,335	119	...	·10	...	4,912	...	4,793	...	3·90
42	476	17,864	6,838	11,026	...	1·87	...	23,541	...	12,515	...	2·12
43	441	3,967	1,118	2,849	...	8·86	...	1,234	1,615	...	5·02	...
44	45	871	439	432	...	1·08	...	1,584	...	1,152	...	2·88
45	10	151	1,115	...	964	...	·50	7,606	...	8,570	...	4·42
46	6	268	1,822	...	1,554	...	·44	13,571	...	15,125	...	4·25
47	...	...	...	...	...	...	...	233	...	233	...	3·88
48	...	...	...	...	...	...	...	136	...	136	...	4·00
49	6,918	88,505	32,373	56,132	...	2·37	...	93,171	...	37,039	...	1·57
50	...	...	...	...	..	...	...	4	...	4	...	4·25
51	6,918	(*b*) 1,507,293	(*b*) 626,773	(*b*) 880,520	...	3·50		(*b*) 992,591	...	(*b*) 112,071	..	·45

(*b*) Exclusive of figures for Sirhind Canal, which concern Native States.

No. 59.—ABSTRACT ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL REVENUE and INCORPORATED LOCAL FUNDS for the Year ended 31st March 1887.

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous & other Items.	TOTAL.
IMPERIAL.												
IRRIGATION AND NAVIGATION.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Works for which Capital and Revenue Accounts are kept:												
RAJPUTANA.												
Tanks in Todghur Sub-Collectorate	121	...	...	...	...	2	...	...	1	...	2	126
Tanks in Ajmere Sub-Collectorate	376	...	...	...	...	130	...	...	1	21	172	700
Tanks in Beawar Sub-Collectorate	592	...	...	...	...	61	...	...	4	—4	32	685
Bheer Reservoir	...	...	...	...	...	...	...	...	...	...	...	...
Rajosie „	...	...	...	...	...	...	...	...	...	...	...	...
Bulad „	...	...	...	...	...	...	...	...	...	...	...	...
Jalea „	...	...	...	...	...	...	...	...	...	...	...	...
Ladpura „	...	...	...	...	...	...	...	...	...	...	...	...
Mukrera „	...	...	...	...	...	...	...	...	...	...	...	...
Chitar „	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL RAJPUTANA . Rx.	1,089	...	...	...	...	193	...	...	6	17	206	1,511
PUNJAB.												
Lower Sutlej and Chenab Inundation Canals	17	...	...	...	278	66	...	...	...	331	47	739
Upper Sutlej Inundation Canals	1,373	...	...	...	117	257	...	...	33	...	137	1,917
Indus Inundation Canals	...	...		...	135	1,866	...	2	16	89	(a)5,657	7,766
Shahpur and Sahiwal Canals	2,645	...	...	...	...	7	...	8	...	...	...	2,660
TOTAL PUNJAB . Rx.	4,035	...	1	...	530	2,196	...	10	49	420	5,841	13,082
MADRAS.												
Chembrambakam Tank Project	...	...	...	...	10	...	...	...	...	...	1	11
Palar Anicut Project	...	...	...	...	61	...	...	...	...	...	1	62
Pelandorai Anicut	...	...	...	...	2	...	...	...	...	...	...	2
TOTAL MADRAS . Rx.	...	...	...	...	73	...	...	...	...	...	2	75

BOMBAY.													
Sind:													
Alibhur Cutcherey Canal	46	...	...	...	...	2	...	...	...	...	...		48
Great Marak Canal	216	...	...	...	...	17	...	...	...	...	19		252
Fulaili Canal	2,160	...	...	...	...	194	...	...	...	...	387		2,741
Mehrabwah Canal	...	...	...	...	...	2	...	...	...	...	6		8
Surfrazwah Canal	109	...	...	...	...	3	...	...	...	...	34		146
Ghar Canal	187	...	...	...	...	84	...	...	37	...	214		522
Sukkur and Shadadpur Canal	90	...	...	...	...	10	...	...	18	...	54		172
Total Sind . *Rx.*	2,808	...	...	...	...	312	...	...	55	...	714		3,889
Dekkan and Gujurat:													
Khari Cut	878	...	...	...	...	35	...	...	...	...	...		913
Hartala Tank	117	...	...	...	...	2	...	...	...	...	32		151
Jamda Canal	453	...	2	...	...	27	...	...	7	...	...		489
Mhuswa Tank	64	...	...	...	...	10	...	...	2	...	15		91
Ojhar Canal	641	...	...	...	...	48	...	...	...	...	13		702
Bhatodi Tank	301	...	...	...	...	3	...	...	...	...	11		315
Matoba Tank	480	...	...	...	...	3	...	...	...	...	...		483
Kasardi Tank	33	...	...	...	...	1	...	...	...	...	17		51
Shirsuphal Tank	185	...	...	...	...	14	...	...	...	...	...		199
Bhadalwadi Tank	144	...	...	...	...	4	...	...	...	...	...		148
Koregaon Tank	53	...	...	...	...	...	...	...	...	...	...		53
Ashti Tank	178	...	1	...	...	6	...	...	...	...	23		208
Rewari Canal	261	...	...	...	...	8	...	...	...	...	...		269
Yerla River Irrigation Works	572	...	...	...	...	32	...	...	5	...	...		609
Upper Man River Works	333	...	...	...	...	7	...	...	5	...	...		345
Chickli Canal	98	...	...	...	...	3	...	...	...	...	...		101
Maini Tank	322	...	...	...	...	5	...	...	...	...	...		327
Muchkundi Tank	1	...	...	...	...	...	...	...	...	...	10		11
Gadikeri Tank	159	...	...	...	...	...	...	...	...	...	...		159
Dambal Tank	40	...	...	...	...	38	...	...	...	...	...		78
Medleri Tank	40	...	...	...	...	...	...	...	...	...	...		40
Madag Tank	113	...	...	...	...	7	...	...	...	...	...		120
Asundi Tank	42	...	...	...	...	...	...	...	...	...	...		42
Mavinkop Tank	...	...	...	...	...	...	...	...	...	...	9		9
Total Dekkan and Gujurat . *Rx.*	5,508	...	3	...	...	253	...	...	19	...	130		5,913
TOTAL BOMBAY . Rx.	8,316	...	3	...	...	565	...	...	74	...	844		9,802
Carried forward . Rx.	13,440	...	4	...	603	2,954	...	10	129	437	6,893		24,470

(*a*) Inclusive of *Rx.* 5,639 silt clearance rate.

No. 59.—Abstract Account of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Revenue and Incorporated Local Funds for the Year ended 31st March 1887—*continued.*

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	13,440	...	4	...	603	2,954	...	10	129	437	6,893	24,470
IRRIGATION AND NAVIGATION—*continued.*												
IMPERIAL—*continued.*												
Works for which only Revenue Accounts are kept:												
BOMBAY.												
Irrigation Works, Shikârpur Canals Division	413	...	...	...	...	17	...	...	...	...	178	608
Irrigation Works, Ghar Division	285	...	...	...	...	74	...	...	2	...	336	697
Irrigation Works, Karachi Collectorate	469	...	...	...	...	58	...	...	...	...	1,018	1,545
Irrigation Works, Hyderabad Canal Division	1,660	...	...	...	...	122	...	...	...	...	184	1,966
Irrigation Works, Fulaili Division	38	...	...	...	...	17	...	...	...	...	15	70
Irrigation Works, Sholapore and Bijapur Division	15	...	...	...	...	...	...	...	...	...	...	15
Irrigation Works, Gujrat Division	133	...	...	...	...	...	...	...	...	1	2	136
Irrigation Works, Belgaum and Dharwar Division	70	...	...	...	...	...	...	...	...	...	37	107
Irrigation Works, Khandeish Division	167	...	...	...	...	...	...	...	...	...	103	270
Irrigation Works, Poona Division	75	...	...	...	...	...	...	...	...	...	...	75
TOTAL Rx.	3,325	...	...	...	...	288	...	...	2	1	1,873	5,489
PUNJAB.												
Muzuffergurh Canal Rx.	...	...	...	...	...	...	...	...	...	107	8	115
Works for which Capital and Revenue Accounts are not kept:												
Madras	...	...	...	...	...	261	1,132	...	22	1	71	1,487
TOTAL Rx.	...	...	...	...	...	261	1,132	...	22	1	71	1,487
TOTAL IMPERIAL Rx.	16,765	...	4	...	603	3,503	1,132	10	153	546	8,845	31,561

PROVINCIAL.												
Works for which Capital and Revenue Accounts are kept:												
NORTH-WESTERN PROVINCES.												
Doon Canals	2,705	324	124	...	21	...	3,302	...	...	2	4	6,482
Rohilkhund including Bijnore Canals	7,080	768	23	...	229	...	40	...	...	11	14	8,165
Bundelkhund Canals:												
Hamirpur Irrigation Works	303	...	...	...	5	...	...	...	...	...	37	345
Jhansi Irrigation Works	224	...	...	...	9	...	...	...	...	...	41	274
Bijnor Canals	735	64	...	...	56	...	10	...	...	...	...	865
TOTAL NORTH-WESTERN PROVINCES . Rx.	11,047	1,156	147	...	320	...	3,352	...	...	13	96	16,131
BENGAL.												
Orissa Coast Canal	...	...	...	...	...	64	...	2,859	5	...	21	2,949
Calcutta and Eastern Canals	...	...	...	...	...	...	...	47,720	164	...	481	48,365
Sarun Project	1,107	...	...	...	...	1	...	...	31	...	104	1,243
TOTAL . Rx.	1,107	...	...	...	...	65	...	50,579	200	...	606	52,557
MADRAS.												
Madras Water-Supply and Irrigation Extension Project	...	...	...	1,225	...	27	...	...	...	...	34	1,286
Buckingham Canal	...	...	...	...	12	207	...	5,776	42	...	58	6,095
Vedaraniam Canal	...	...	...	...	...	...	...	65	...	...	...	65
B. Project	...	...	...	...	...	...	...	...	...	...	1	1
TOTAL . Rx.	...	...	...	1,225	12	234	...	5,841	42	...	93	7,447
Works for which Capital and Revenue Accounts are not kept:												
Bengal . {Nuddea Rivers	...	...	...	...	...	...	...	20,271	30	...	24	20,325
Bengal . {Eden Canal	7	...	...	...	...	19	...	...	...	...	55	81
Burma	...	...	...	...	...	...	...	2,751	...	1	4	2,756
Punjab	...	...	...	...	...	...	...	...	...	...	(a)4,641	(a)4,641
TOTAL . Rx.	7	...	...	...	...	19	...	23,022	30	1	4,724	27,803
TOTAL PROVINCIAL . Rx.	12,161	1,156	147	1,225	332	318	3,352	79,442	272	14	5,519	103,938
INCORPORATED LOCAL FUNDS.												
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	...	...	...	...	...	...	(a)1,316	(a)1,316
Punjab	...	...	...	...	...	...	...	...	...	...	(a)153	(a)153
TOTAL INCORPORATED LOCAL . Rx.	...	...	...	...	...	...	...	...	...	...	1,469	1,469
TOTAL IRRIGATION AND NAVIGATION . Rx.	28,926	1,156	151	1,225	935	3,821	4,484	79,452	425	560	15,833	136,968
Carried forward . Rx.	28,926	1,156	151	1,225	935	3,821	4,484	79,452	425	560	15,833	136,968

(a) Shown in the Accounts of the Civil Department.

No. 59.—Abstract Account of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Revenue and Incorporated Local Funds in the Year ended 31st March 1887—*continued.*

	ACTUAL RECEIPTS.											
	Water-rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	28,926	1,156	151	1,225	935	3,821	4,484	79,452	425	560	15,833	136,968
AGRICULTURAL.												
IMPERIAL.												
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	7	58	...	...	109	...	312	486
Madras	...	...	...	...	207	562	...	...	...	...	24	793
Bombay	...	...	...	...	10	...	...	...	...	...	86	96
TOTAL IMPERIAL . Rx.	...	...	...	...	224	620	...	...	109	...	422	1,375.
PROVINCIAL.												
Works for which Capital and Revenue Accounts are kept:												
BURMA:												
Irrawaddy Embankments	...	...	...	...	...	...	...	...	93	6	16	115
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	...	...	...	...	16	...	(*a*) 10,938	10,954
TOTAL PROVINCIAL . Rx.	...	...	...	...	...	...	...	...	109	6	10,954	11,069
TOTAL AGRICULTURAL . Rx.	...	...	...	...	224	620	...	...	218	6	11,376	12,444
GRAND TOTAL . Rx.	28,926	1,156	151	1,225	1,159	4,441	4,484	79,452	643	566	27,209	149,412

(*a*) Includes *Rx.* 10,648 recoveries by Civil Department from Zemindars for Embankments.

No. 60.—ABSTRACT ACCOUNT of EXPENDITURE from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS on MINOR WORKS and NAVIGATION, for the Year ended 31st March 1887.

IRRIGATION AND NAVIGATION WORKS.	IMPERIAL.									PROVINCIAL.						LOCAL.				GRAND TOTAL.
	Beluchistan.	Rajputana.	Punjab.	Upper Burma.	Bengal.	N.-W. P. and Oudh.	Madras.	Bombay.	TOTAL IMPERIAL.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	TOTAL PROVINCIAL.	Lower Burma.	Bengal.	Punjab.	TOTAL LOCAL.	
Works for which Capital and Revenue Accounts are kept:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Capital Outlay:																				
New Works—*see* page 130	6,883	5,309	3,215	...	...	...	4,722	8,457	28,586	...	17,967	155	...	17,367	35,489	...	...	...	...	64,075
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	1,170	4,336	...	...	...	...	1,043	5,211	11,760	...	4,132	23	...	8,598	12,753	...	...	...	...	24,513
Tools and Plant	1,121	...	...	...	...	..	...	255	1,376	...	799	...	...	546	1,345	...	...	...	...	2,721
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	*—695*	*—255*	13	...	...	...	...	...	*—937*	...	*—993*	532	...	...	*—461*	...	...	...	...	*—1,398*
	8,479	9,390	3,228	..	...	...	5,765	13,923	40,785	...	21,905	710	...	26,511	49,126	...	...	...	...	89,911
Less Receipts on Capital Account	3	...	1,350	...	120	...	...	1	1,474	...	68	27	...	...	95	...	...	...	...	1,569
NET TOTAL . Rx.	8,476	9,390	1,878	...	*—120*	...	5,765	13,922	39,311	...	21,837	683	...	26,511	49,031	...	...	...	...	88,342
Revenue Outlay:																				
New Works—*see* page 134	...	*-1,120*	6,046	...	...	...	357	2,504	7,787	...	510	6,864	...	227	7,601	...	...	...	...	15,388
Repairs	...	*-2,699*	20,439	...	...	...	4,518	27,121	49,379	...	16,993	3,357	...	11,764	32,114	...	...	...	...	81,493
Establishment	...	*-3,505*	22,182	...	...	...	1,128	10,514	30,319	...	8,467	(*a*)9,322	...	3,499	21,288	...	...	...	...	51,607
Tools and Plant	...	*—29*	442	...	...	...	*—8*	155	560	...	1,080	94	...	273	1,447	...	...	...	...	2,007
Profit and Loss	...	...	79	...	...	...	...	...	79	...	...	...	...	...	...	...	...	...	...	79
Revenue refunded	...	...	5	...	...	...	1	1	7	...	...	...	...	7	7	...	...	...	...	14
TOTAL Rx.	...	*-7,353*	49,193	...	...	...	5,996	40,295	88,131	...	27,050	19,637	...	15,770	62,457	...	...	...	...	150,588
Works for which only Revenue Accounts are kept:																				
Revenue Outlay:																				
New Works	...	...	...	...	...	...	...	7,417	7,417	...	...	...	...	...	...	...	...	...	...	7,417
Repairs	...	...	1,304	...	...	...	...	50,101	51,405	...	...	...	...	...	...	...	...	...	...	51,405
Establishment	...	...	3,450	...	...	...	...	28,266	31,716	...	...	...	..	...	...	...	...	...	...	31,716
Tools and Plant	...	...	15	...	...	...	..	492	507	...	...	...	...	...	...	..	...	...	...	507
Suspense	...	...	2	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	2
Profit and Loss	...	...	...	...	...	...		...	...	...	...	...		...	...	...	...	...	...	...
Revenue refunded	...	...	3	...	...	...	...	109	112	...	...	...	...	...	...	...	...	...	...	112
TOTAL . Rx.	...	...	4,774	...	...	...	...	86,385	91,159	...	...	...	...	...	...	...	...	...	...	91,159
Carried forward . Rx.	8,476	2,037	55,845	...	*—120*	...	11,761	140,602	218,601	...	48,887	20,320	...	42,281	111,488	...	...	...	...	330,089

(*a*) Includes *Rx.* 21 Outlay by Civil Officers for collection of Owner's rates.

No. 60.—Abstract Account of Expenditure from Imperial, Provincial, and Incorporated Local Funds on Minor Works and Navigation, for the Year ended 31st March 1887—*continued*.

	Imperial.									Provincial.						Local.				Grand Total.
	India		Punjab.	Upper Burma.	Bengal.	N.-W.P. and Oudh.	Madras.	Bombay.	Total Imperial.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Total Provincial.	Lower Burma.	Bengal.	Punjab.	Total Local.	
	Beluchistan.	Rajputana.																		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	8,476	2,037	55,845	...	—120	...	11,761	140,602	218,601	...	48,887	20,320	...	42,281	111,488	...	...	...	...	330,089
IRRIGATION AND NAVIGATION—*continued*.																				
Works for which neither Capital nor Revenue Accounts are kept:																				
New Works	...	194	...	10,466	...	...	28,906	...	39,566	1,888	2,041	...	54	...	3,983	3,004	...	...	3,004	46,553
Repairs	...	...	...	1,252	...	...	96,309	...	97,561	1,648	5,258	...	...	...	6,906	114	...	...	114	104,581
Establishment	...	493	...	1,958	...	...	53,269	...	55,720	1,127	3,941	...	515	...	5,583	423	...	...	423	61,726
Tools and Plant	...	20	...	144	...	...	2,219	...	2,383	1,377	266	...	..	...	1,643	35	...	...	35	4,061
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	53	...	53	—352	45	...	...	...	—307	...	...	...	...	—254
Revenue refunded	...	...	...	...	...	...	47	...	47	...	...	...	...	...	...	...	...	...	...	47
Unclassified expenditure by Civil Department	...	...	...	...	...	...	...	...	...	...	...	...	1,574	...	1,574	...	58	44	102	1,676
Loss by Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL . Rx.	...	707	...	13,820	...	...	180,803	...	195,330	5,688	11,551	...	2,143	...	19,382	3,576	58	44	3,678	218,390
TOTAL IRRIGATION AND NAVIGATION . Rx.	8,476	2,744	55,845	13,820	—120	...	192,564	140,602	413,931	5,688	60,438	20,320	2,143	42,281	130,870	3,576	58	44	3,678	548,479
AGRICULTURAL.																				
Works for which Capital and Revenue Accounts are kept:																				
Capital Outlay:																				
Works—*see* page 133	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant	..	...	...	...	...	...	...	...	..	...	...	..	...	...	...	...	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	..	...	...	...	...	...	...	...	...	..	..	.	...	...	...	...	...
	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...
Less Receipts on Capital Account	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...
NET TOTAL . Rx.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...
Revenue Outlay:																				
Works—*see* page 135	...	...	...	...	...	...	...	.	...	3,292	...	...	...	...	3,292	...	...	...	..	3,292
Repairs	...	...	...	...	...	...	...	...	...	3,717	...	...	...	...	3,717	...	...	...	...	3,717
Establishment	...	...	...	...	...	...	...	...	...	1,268	...	...	...	...	1,268	...	...	...	...	1,268
Tools and Plant	...	...	...	...	...	...	..	...	...	110	...	...	...	...	110	...	...	...	...	110

Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Suspense	..	...	...	...	...	...	...	...	...	—38	...	...	...	...	—38	...	...	...	...	—38	
TOTAL Rx.	...	...	...	...	...	...	...	...		8,349	...	...	...	...	8,349	...	...	...	...	8,349	
Works for which only Revenue Accounts are kept:																					
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
TOTAL Rx.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Works for which neither Capital nor Revenue Accounts are kept:																					
Works	...	...	4,424	...	6,325	...	11,271	12,877	34,897	1,629	...	10	...	...	1,639	13	...	...	13	36,549	
Repairs	...	...	50	...	39,012	463	18,817	4,089	62,431	3,249	7,473	632	...	...	11,354	...	...	...	...	73,785	
Establishment	...	...	1,056	...	9,135	106	6,808	3,953	21,058	878	a 1,719	146	...	...	2,743	2	...	...	2	23,803	
Tools and Plant	...	...	31	...	180	...	292	63	566	...	39	...	...	...	39	...	...	...	...	605	
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Suspense	...	...	...	...	—108	...	...	—91	—199	...	—606	...	...	...	—606	...	...	...	...	—805	
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Civil Department	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
TOTAL Rx.	...	...	5,561	...	54,544	569	37,188	20,891	118,753	5,756	8,625	788	...	...	15,169	15	...	...	15	133,937	
TOTAL AGRICULTURAL Rx.	...	...	5,561	...	54,544	569	37,188	20,891	118,753	14,105	8,625	788	...	...	23,518	15	...	...	15	142,286	
GRAND TOTAL Rx.	8,476	2,744	61,406	13,820	54,424	569	229,752	161,493	532,684	19,793	69,063	21,108	2,143	42,281	154,388	3,591	58	44	3,693	690,765	
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received and other items charged off in England	...	...	...	...	...	...	*1,337*	*59*	*1,396*	...	...	...	...	...	...	...	...	...	...	1,396	
NET OUTLAY IN INDIA Rx.	8,476	2,744	61,406	13,820	54,424	569	228,415	161,434	531,288	19,793	69,063	21,108	2,143	42,281	154,388	3,591	58	44	3,693	689,369	
IN ENGLAND:																					
Stores for India, Madras and Bombay																			£	1,396	
EXCHANGE ON CHARGE IN ENGLAND																			Rx.	525	
																			Rx.	691,290	

(*a*) Includes Rx. 192 Collection charges in Civil Department.

No. 60 A.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, against CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, for the Year ended 31st March 1887.

IRRIGATION AND NAVIGATION. Works for which Capital and Revenue Accounts are kept.	EXPENDITURE DURING YEAR.										TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	DEDUCT Receipts on Capital Account.	DEDUCT Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same Account.	DEDUCT Total.	Net Total.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RAJPUTANA. *Imperial.*																		
Tanks in Ajmere Sub-Collectorate (*a*)	2,445	...	1,979	...	...	—*255*	...	...	...	4,169	72,196	...	11,278	1,258	355	53	*98*	85,042
Tanks in Beawar Sub-Collectorate (*b*)	1,619	...	1,375	...	...	...	...	...	...	2,994	47,755	...	10,689	1,322	...	...	*39*	59,727
Tanks in Todghur Sub-Collectorate	1,245	...	982	...	...	...	...	...	...	2,227	11,716	...	1,546	104	...	...	...	13,366
TOTAL RAJPUTANA . Rx.	5,309	...	4,336	...	...	—*255*	...	...	...	9,390	131,667	...	23,513	2,684	355	53	*137*	158,135
BELUCHISTAN.																		
Nari Canal	1,213	...	279	18	...	...	...	*220*	*220*	1,290	1,213	...	279	18	...	—*220*	...	1,290
Shebo Canal	5,463	...	887	1,066	...	...	*3*	*488*	*490*	6,925	6,096	...	2,820	1,142	...	22	*3*	10,077
Mackka Tanks and Zara Karez	207	...	4	37	...	13	...	...	...	261	207	...	4	37	...	13	...	261
TOTAL BELUCHISTAN . Rx.	6,883	...	1,170	1,121	...	13	*3*	*708*	*710*	8,476	7,516	...	3,103	1,197	...	—*185*	3	11,628
BENGAL. *Provincial.*											(*c*)							
Calcutta and Eastern Canals	426	...	98	—*81*	...	73	...	...	...	516	447,827	...	37,087	34,310	85	1,268	*4,155*	516,422
Sarun Project	...	...	...	...	...	...	...	...	...	...	47,995	...	16,417	2,561	...	...	*50*	66,923
Orissa Coast Canal	17,541	...	4,034	880	...	...	*68*	*1,066*	*1,134*	21,321	221,005	...	48,115	13,274	...	4,708	*287*	286,815
Imperial.																		
Damoodah Scheme	...	...	...	...	...	...	*120*	...	*120*	—*120*	9,063	...	9,486	710	...	...	*3,905*	15,354
Tirhoot Project	...	...	...	...	...	...	...	...	...	...	9,073	...	43,402	684	...	...	*16*	53,143
Hooghly Project	...	...	...	...	...	...	...	...	...	...	12,209	...	1,493	638	...	...	*97*	14,243
TOTAL BENGAL . Rx.	17,967	...	4,132	799	...	73	*188*	*1,066*	*1,254*	21,717	747,172	...	156,000	52,177	85	5,976	*8,510*	952,900
N.-W. PROVINCES. *Provincial.*																		
Doon Canals	...	...	...	...	...	...	...	*42*	*42*	—*42*	57,297	...	4,586	415	...	15	*105*	62,208
Rohilkhund Canals (Paha Water-course; Kailas do.; Baigul do.; Kitcha do.)	151	...	22	...	...	567	...	...	...	740	118,039	...	36,003	3,393	...	1,682	*836*	158,281
Sardah Canals	—*17*	...	—*1*	...	...	...	...	...	...	—*18*	(*d*) 4,577	...	169	...	...	...	...	4,746
Cawnpur Extension Survey Division, Lower Ganges Canal	...	...	...	...	...	...	...	...	...	...	1,781	...	3,425	...	...	...	...	5,206
Bundelkhund Irrigation Works	...	...	...	...	...	...	*27*	...	*27*	—*27*	7,319	...	169	...	...	...	*52*	7,436
Bundelkhund Irrigation Survey	21	...	2	...	...	...	...	...	...	23	1,029	...	13,934	70	...	...	*73*	14,960
Bijnore Canal	...	...	...	...	...	7	...	...	...	7	6,997	...	...	...	...	7	...	7,004
TOTAL N.-W. PROVINCES . Rx.	155	...	23	...	...	574	*27*	*42*	*69*	683	197,039	...	58,286	3,878	...	1,704	*1,066*	259,841

PUNJAB.																		
Imperial.																		
Sidhnai Canal Minor Water-courses		2,990	...	...	...	...	...	...	...	...	2,990	4,622	...	...	...	...	...	4,622
Madhopore Workshops		...	...	...	...	...	...	*1,350*	...	*1,350*	*—1,350*	25,590	...	41,329	...	...	*24,330*	42,589
Upper Sutlej Inundation Canals		...	...	...	...	...	...	...	...	...	...	44,523	...	6,280	1,315	...	*8*	52,110
Lower Sutlej Inundation Canals		...	...	...	...	...	...	...	...	...	...	9,610	...	1,084	62	...	...	10,756
Indus Inundation Canals		...	...	...	...	...	13	...	...	...	13	66,365	...	8,721	67	...	234	*6,362*	69,025
Shahpur and Sahiwal Canals		...	...	...	...	...	...	...	...	...	...	3,764	...	123	...	...	...	...	3,887
Abdool Rahman Khan's Canal		...	...	...	...	...	...	...	...	...	...	3,363	...	183	...	...	...	...	3,546
Derajat Canals Special Survey		...	...	...	...	...	...	...	...	...	...	929	...	29,676	174	...	...	*24*	30,755
Lower Bári Doáb Special Survey		...	...	...	...	...	...	...	...	...	...	2,802	...	40,866	444	...	...	*23*	44,089
Lower Sohag and Para Canal		225	...	...	...	...	...	...	...	...	225	225	...	...	...	...	...	...	225
TOTAL PUNJAB	Rx.	3,215	...	...	...	...	13	*1,350*	...	*1,350*	1,878	161,793	...	128,262	2,062	...	234	*30,747*	261,604
MADRAS.																		
Imperial.																		
Kovur-Munjair Junction Canal		32	...	8	...	...	...	...	...	...	40	4,852	...	1,116	72	...	...	...	6,040
Pelandorai Anicut System		849	...	195	...	...	...	...	...	...	1,044	31,721	...	6,741	776	...	...	*80*	39,158
Chembrambakam Tank Project		...	...	...	...	...	...	...	...	...	...	49,180	...	12,454	820	...	...	*12*	62,442
Perryar Project		...	...	...	...	...	...	...	...	...	...	3,695	...	4,272	...	...	...	...	7,967
Palur Anicut Project		3,841	..	840	...	...	...	...	...	..	4,681	131,450	...	35,236	2,987	...	...	...	169,673
TOTAL	Rx.	4,722	...	1,043	...	...	...	...	...	...	5,765	220,898	...	59,819	4,655	...	...	92	285,280
Provincial.																		
Neringipet Project		35	...	8	...	...	...	...	...	...	43	35	...	8	...	...	...	...	43
Chilka Lake		560	...	129	...	...	...	...	...	...	689	1,939	...	446	...	...	...	...	2,385
Vyalur Project		...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	3
Buckingham Canal		16,291	...	6,464	769	...	...	...	...	...	23,524	434,991	...	118,605	13,677	...	...	...	567,273
Madras Water-supply and I. E. Project		...	...	...	...	...	...	...	...	...	...	129,780	...	21,255	665	...	...	*117*	151,583
Ganjam—Gopalpur Canal		122	...	28	...	...	...	...	...	...	150	231	...	1,621	222	...	...	...	2,074
Lower Coleroon Project		5	...	890	*—177*	...	...	...	...	...	718	129	...	3,907	*—13*	...	...	...	4,023
Surveys		...	...	...	..	...	...	...	...	...	...	619	...	5,502	38	...	...	...	6,159
West Coast Canal		237	...	55	...	...	...	...	...	...	292	307	...	71	...	...	...	...	378
B. Project		26	...	444	*—36*	...	...	...	...	...	434	26	...	444	*—36*	...	...	...	434
C. do.		91	...	580	*—10*	...	...	...	...	...	661	91	..	580	*—10*	...	...	...	661
TOTAL MADRAS	Rx.	17,367	...	8,598	546	...	...	...	...	...	26,511	568,151	...	152,439	14,543	...	...	*117*	735,016
BOMBAY.																		
Imperial.																		
Dekkan and Gujarat.																		
Kadva River Works		819	...	173	*—101*	...	...	...	...	...	891	3,567	...	703	*—322*	...	...	...	3,948
Sabarmati Project Survey		...	...	...	...	...	...	...	...	...	...	505	...	3,029	...	...	...	...	3,534
Bhatodi Tank		...	...	...	...	...	...	...	...	...	...	27,179	...	6,961	931	...	...	*69*	35,002
Madag Tank		10	...	3	...	...	...	...	...	...	13	12,647	...	3,181	282	...	...	*1*	16,109
Mavinkop Tank		...	...	...	...	...	...	...	...	...	...	2,167	...	576	32	...	...	*14*	2,761
Kalala Nulla		...	...	...	...	...	...	...	...	...	...	2,351	...	728	3	...	...	...	3,082
Gokak Canal (Second Section)		333	...	488	...	...	...	...	...	...	821	8,034	...	6,832	1,425	...	...	...	16,891
Dambal Tank		...	...	...	...	...	...	...	...	...	...	4,926	...	1,077	88	...	...	*6*	6,085
Medleri Tank		155	...	41	...	...	...	...	...	...	196	5,947	...	1,471	115	...	...	...	7,533
Muchkundi Tank		69	...	...	*—3*	...	...	...	...	...	66	11,084	...	2,604	230	...	...	*6*	13,912
Gaddikeri Tank		...	...	...	...	...	...	...	...	...	...	702	...	176	14	...	...	...	892
Khari Cut		291	...	44	...	...	...	...	...	...	335	11,122	...	2,572	213	...	...	*18*	13,889
Mutha Canals		2,676	...	2,271	67	...	...	...	...	...	5,014	6,561	...	4,434	202	...	...	*15*	11,182
Carried forward	Rx.	4,353	...	3,020	*—37*	...	...	...	...	...	7,336	97,392	...	34,344	3,213	...	...	*129*	134,820

(*a*) The following accounts have been merged into the Capital Accounts of Ajmere Sub-Collectorate, *viz.*, Muckrera, Ladpura, Bheer and Rajosee Tanks.
(*b*) The following accounts have been merged into the Capital Accounts of the Beawar Sub-Collectorate, *viz.*, Jalea, Bulad and Chitar Tanks.
(*c*) Includes 249,101Rx. being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.
(*d*) The whole expenditure is shown under Works in accordance with instructions issued by North-Western Provinces Government.

No. 60A.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, against CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, for the Year ended 31st March 1887—*concluded.*

BOMBAY—*continued.*	EXPENDITURE DURING YEAR.										TOTAL EXPENDITURE TO END OF YEAR.							
							DEDUCT											
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of Payments on the same Account.	TOTAL.	NET TOTAL.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	NET TOTAL.
Imperial.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Dekkan and Gujarat—contd.																		
Brought forward Rx.	4,353	...	3,020	—37	...	...	...	...	...	7,336	97,392	...	34,344	3,213	...	...	129	134,820
Lower Panjhra River Works	283	...	60	...	...	...	...	...	...	343	791	...	161	...	...	...	...	952
Chankapur Reservoir	...	...	...	...	...	...	...	...	...	...	1,681	...	1,240	511	...	...	...	3,432
Hartala Tank	1	...	...	...	...	...	...	...	...	1	3,343	...	1,194	258	...	...	...	4,795
Jamda Canal	159	...	33	...	...	...	...	...	...	192	77,440	...	18,749	1,213	...	...	2	97,400
Mhuswa Tank	75	...	19	...	...	...	...	...	...	94	10,280	...	2,677	114	...	...	1	13,070
Bhokar Tank Survey	...	...	...	...	...	...	...	...	...	...	174	...	849	...	...	...	...	1,023
Pravara River Works—Ojhar Canal	78	...	15	...	...	...	...	...	...	93	22,276	...	7,270	439	...	...	14	29,971
Pravara River Works—Lakh Canal	11	...	3	...	...	...	...	...	...	14	12	...	2	...	...	...	...	14
Wadali Canal	...	...	...	...	...	...	...	...	...	...	2,001	...	510	160	...	...	...	2,671
Kasardi Tank	...	...	...	...	...	...	...	...	...	...	3,143	...	850	88	...	...	...	4,081
Matoba Tank	36	...	29	...	...	...	...	...	...	65	14,801	...	3,508	294	...	...	1	18,602
Shirsuphal Tank	40	...	34	...	...	...	...	...	...	74	15,329	...	3,360	286	...	...	...	18,975
Bhadalwadi Tank	234	...	193	...	...	...	...	...	...	427	15,610	...	5,273	261	...	...	...	21,144
Chickli Canal	...	...	...	...	...	...	...	...	...	...	3,999	...	1,361	21	...	...	...	5,381
Maini Tank	83	...	79	2	...	...	...	...	...	164	24,377	...	9,223	324	...	...	54	33,870
Yerla River Irrigation Works (*a*)	148	...	119	—17	...	...	...	...	...	250	49,459	...	9,914	656	...	...	237	59,792
Rewari Canal	30	...	28	...	...	...	...	...	...	58	4,207	...	746	1	...	...	...	4,954
Newree Tank	...	...	...	...	...	...	...	...	...	...	134	...	49	548	...	...	...	731
Ashti Tank	672	...	213	16	...	...	...	...	...	901	59,113	...	14,075	812	...	...	539	73,461
Koregaon Tank	131	...	70	...	...	...	...	...	...	201	2,645	...	655	23	...	...	...	3,323
Upper Mán River Works (*b*)	1,086	...	1,028	—17	...	...	...	...	...	2,097	29,004	...	8,789	608	...	...	24	38,377
Nilgund Tank	...	...	...	...	...	...	...	...	...	...	689	...	170	13	...	...	...	872
Asundi Tank	...	...	...	...	...	...	...	...	...	...	4,872	...	1,088	106	...	...	...	6,066
Parsul Tank	1,037	...	268	308	...	...	1	...	1	1,612	8,604	...	1,991	984	...	...	4	(*c*) 11,575
Pangaon Tank (*d*)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL Rx.	8,457	...	5,211	255	...	...	1	...	1	13,922	451,376	...	128,048	10,933	...	...	1,005	589,352
Deduct—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	1,997	...	1,065	...	...	...	...	3,062
Total Dekkan and Gujarat Rx.	8,457	...	5,211	255	...	...	1	...	1	13,922	449,379	...	126,983	10,933	...	...	1,005	586,290

Sindh.																			
Alibhur Kachari Canal . . .	...	...	...	...	...	...	...	...	...	...	1,963	...	355	2	...	...	...	2,320
Fulaili Canal	...	...	...	...	...	...	...	...	...	...	77,169	...	15,791	65	...	...	2	93,023
Great Marak Canal	...	...	...	...	...	...	...	...	...	...	15,952	...	3,272	144	...	...	8	19,360
Surfrazwah Canal, including Nasirwah .	...	...	...	...	...	...	...	...	...	...	10,343	...	1,510	3	...	...	...	11,856
Rohri and Hyderabad Canal Survey .	...	...	...	...	...	...	...	...	...	...	94	...	7,516	67	...	...	...	7,677
Eastern Delta Survey	...	...	...	...	...	...	...	...	...	...	177	...	1,669	17	...	...	...	1,863
Mehrabwáh	...	...	...	...	...	...	...	...	...	...	5,280	...	1,320	2	...	...	...	6,602
Ghar Canal	...	...	...	...	...	...	...	...	...	...	33,824	...	7,555	175	...	...	...	41,554
Jambro Canal	...	...	...	...	...	...	...	...	...	...	432	...	3,391	...	...	...	6	3,817
Sukkur and Shadadpur Canal . .	...	...	...	...	...	...	...	...	...	...	111,011	...	20,547	1,333	...	...	16	132,875
TOTAL . Rx.	...	...	...	...	...	...	...	...	...	...	256,245	...	62,926	1,808	...	...	32	320,947
Deduct—Outlay from Contributions .	...	...	...	...	...	...	...	...	...	...	2,660	...	259	...	...	...	...	2,919
Total Sindh . Rx.	...	...	...	...	...	...	...	...	...	...	253,585	...	62,667	1,808	...	...	32	318,028
TOTAL BOMBAY . Rx.	8,457	...	5,211	235	...	...	1	...	1	13,922	702,964	...	189,650	12,741	...	...	1,037	904,318
AGRICULTURAL.																			
Provincial,																			
LOWER BURMA.																			
Irrawaddy Embankment Scheme . .	...	..	...	...	...	...	...	...	...	...	257,287	...	48,120	2,139	5	...	419	307,132
TOTAL BURMA . Rx.	...	...	...	...	...	...	...	...	...	...	257,287	...	48,120	2,139	5	...	419	307,132

The Capital and Revenue Accounts of the Ramree Embankment and of the Reclamation of the Thatone and Maobin Plains have been discontinued, under orders of the Chief Commissioner, Burma.

(*a*) Includes Yerla Canal and Nehr Tank.

(*b*) Includes Gundowli Canal and Pingli Tank.

(*c*) Outlay on account of surveying and gauging charges debited in previous years to Agricultural Works for which Capital and Revenue Accounts are not kept, has now been included in the Capital Account of this Canal.

(*d*) The figures of the Kalála Canal and Pangaon Tank, which were shewn in the accounts up to end of 1884-85, have been omitted, as the works have been struck off the list of capital accounts, under orders of the Bombay Government.

No. 60 B—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL AND PROVINCIAL FUNDS, against REVENUE ACCOUNT of MINOR WORKS and NAVIGATION for the year ended 31st March 1887.

	Expenditure during Year.								Total Expenditure to end of Year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
IRRIGATION AND NAVIGATION.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Works for which Capital and Revenue Accounts are kept.																
IMPERIAL.																
RAJPUTANA.																
Tanks in Ajmere Sub-Collectorate (*a*)	—498	—1,229	—1,605	—15	...	...	...	—3,347	1,228	10,828	11,010	475	...	4	...	23,545
„ in Beawar Sub-Collectorate (*b*)	—72	—995	—1,040	5	...	...	...	—2,102	526	20,784	16,039	496	...	36	...	37,881
„ in Todghur Sub-Collectorate	—550	—475	—860	—19	...	...	...	—1,904	746	6,578	7,087	182	...	...	...	14,593
TOTAL RAJPUTANA . Rx.	—1,120	—2,699	—3,505	—29	...	...	...	—7,353	2,500	38,190	34,136	1,153	...	40	...	76,019
PROVINCIAL.																
BENGAL.																
Orissa Coast Canal	...	4,397	1,231	343	...	...	...	5,971	...	6,713	1,825	422	...	...	...	8,960
Sarun Project	...	2,348	540	—98	...	...	...	2,790	...(*c*)	15,020	3,454	—791	...	...	...	17,683
Calcutta and Eastern Canals	510	10,248	6,696	835	...	...	...	18,289	225,858	270,428	201,234	4,358	...	...	...	701,878
TOTAL BENGAL . Rx.	510	16,993	8,467	1,080	...	...	...	27,050	225,858	292,161	206,513	3,989	...	...	...	728,521
IMPERIAL.																
PUNJAB.																
Upper Sutlej Inundation Canals	499	8,076	5,585	106	...	...	...	14,266	10,075	138,248	108,727	1,688	38	256	...	259,032
Lower Sutlej and Chenab Inundation Canals	553	27,668	8,641	302	...	5	...	37,169	16,747	455,161	137,400	1,184	75	22	...	610,589
Indus Inundation Canal	5,480	10,384	7,831	33	80	...	...	23,808	30,511	287,816	152,227	2,260	151	13	...	472,978
Shahpur and Sahiwal Canals	...	1,000	125	...	...	...	...	1,125	...	11,125	1,312	2	...	50	...	12,489
Madhopore Workshops	...	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
	6,532	47,128	22,182	441	80	5	...	76,368	57,333	892,811	406,954	17,058	23,806	341	...	1,398,303
Deduct—Outlay from Contributions, Fine Fund, and Statute Labor	486	26,689	...	...	...	...	...	27,175	16,071	431,650	40	2	...	...	...	447,763
TOTAL PUNJAB . Rx.	6,046	20,439	22,182	441	80	5	...	49,193	41,262	461,161	406,914	17,056	23,806	341	...	950,540
MADRAS.																
Chembrambakam Tank Project (*)	—116	381	62	—5	...	...	...	322	—252	11,055	4,184	94	...	...	...	15,081
Palar Anicut System (*)	434	3,040	805	—3	...	1	...	4,277	6,157	69,491	23,174	1,313	...	1	...	100,136
Pelandorai Anicut System (*)	39	1,097	261	...	...	...	...	1,397	2,061	20,998	6,824	380	...	...	...	30,263
TOTAL MADRAS . Rx.	357	4,518	1,128	—8	...	·1	...	5,996	7,966	101.544	34,182	1,787	...	1	...	145,480
BOMBAY.																
Dekkan.																
Gadikeri Tank	...	27	6	...	...	...	...	33	...	57	12	...	...	...	...	69
Bhatodi Tank	...	228	207	...	...	...	...	435	19	1,500	1,111	—2	...	1	...	2,629
Mhuswa Tank	...	86	38	...	...	...	...	124	...	594	407	4	...	9	...	1,014
Pravara River Works—Ojhar Canal	...	243	249	...	...	...	...	492	12	2,782	2,103	46	...	...	...	4,943
Asundi Tank	...	37	12	...	...	...	...	49	...	132	38	...	...	...	...	170
Medleri Tank	...	40	12	...	...	...	...	52	...	155	42	...	...	...	...	197
Madag Tank	...	127	57	...	...	...	...	184	50	2,664	1,288	54	...	...	...	4,056

Gokak Canal, First Section (*d*)	...	...	...	..				...		121	76	...	...	...	...	197
Kalala Nulla	...	...	...	...	...	...	...	...	18	309	425	10	...	...	...	762
Dambal Tank	...	33	13	...	...	...	...	46	6	279	83	...	...	...	...	368
Jamda Canal	...	724	268	...	...	...	...	992	50	11,854	6,253	192	8	33	...	18,490
Hartala Tank	...	26	6	...	...	...	...	32	...	218	106	...	...	9	...	333
Kharicut Canal	...	293	157	...	...	...	...	450	...	711	667	...	...	...	...	1,378
Matoba Tank	...	116	101	...	...	...	...	217	...	836	537	...	...	7	...	1,380
Kasardi Tank	...	28	14	...	...	...	...	42	3	745	291	39	...	...	...	1,078
Shirsuphal Tank	...	110	128	...	...	...	...	238	...	811	583	...	...	...	...	1,394
Chickli Canal	...	60	55	...	...	...	...	115	...	920	1,153	12	...	...	...	2,085
Upper Mán River Works (*e*)	...	263	205	...	...	...	...	468	...	1,431	1,346	12	...	13	...	2,802
Maini Tank	...	239	151	4	...	...	...	394	19	2,049	1,312	20	...	2	...	3,402
Yerla River Irrigation Works (*f*)	...	410	232	...	...	1	..	643	...	3,486	2,800	39	...	2	...	6,327
Rewari Canal	...	158	92	3	...	...	...	253	38	2,225	2,156	23	...	...	...	4,442
Koregaum Tank	...	26	13	...	...	...	...	39	...	29	14	...	...	...	...	43
Ashti Tank	...	444	266	1	...	...	...	711	...	2,275	1,292	10	...	...	...	3,577
Bhadalwadi Tank	...	131	90	...	...	...	...	221	...	513	315	...	...	...	...	828
Mavinkop Tank	...	1	...	...	...	...	...	1	3	30	6	...	...	...	...	39
Muchkundi Tank	...	37	8	...	...	...	...	45	...	85	28	...	...	...	...	113
Mhasvad Tank	...	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160
Sind.																
Alibhur Katchari Canal	...	409	116	...	...	...	...	525	...	6,380	1,540	9	...	2	...	7,931
Fulaili Canal	...	10,986	3,827	40	...	...	...	14,853	7	253,130	63,303	878	...	78	...	317,396
Great Marak Canal	...	866	246	...	...	...	...	1,112	64	12,978	3,369	15	...	4	...	16,430
Surfrazwah Canal	...	1,063	302	...	...	...	...	1,365	...	11,301	3,450	9	...	...	...	14,760
Ghar Canal	2,504	7,344	2,898	48	...	...	...	12,794	13,165	136,990	36,943	303	...	9	...	187,410
Sukkur and Shadadpur Canal	...	1,561	459	59	...	...	...	2,079	1,148	53,005	12,219	923	...	5	...	67,300
Mehrabwah Canal	...	1,005	286	...	...	...	...	1,291	...	3,657	931	...	...	...	...	4,588
TOTAL . Rx.	2,504	27,121	10,514	155	...	1	...	40,295	14,702	514,360	146,251	2,596	8	174	...	678,091
Deduct—Expenditure from Contributions	...	...	...	...	...	...	...	...	*845*	*248*	...	...	...	...	...	*1,093*
TOTAL BOMBAY . Rx.	2,504	27,121	10,514	155	...	1	...	40,295	13,857	514,112	146,251	2,596	8	174	...	676,998
PROVINCIAL.																
N.-W. PROVINCES.																
Doon Canal	186	1,201	1,842	9	...	...	...	3,238	6,163	33,074	46,785	1,261	576	3	...	87,862
Bundelkund Irrigation Works { Hamirpur	228	95	191	...	...	...	...	514	} 1,773	5,877	6,106	80	...	5	...	13,841
Bundelkund Irrigation Works { Jhansie	54	271	161	5				491								
Rohilkhund and Bijnore Canals	6,396	1,790	7,128	80	...	...	...	15,394	26,653	48,640	107,367	3,001	380	903	...	186,944
TOTAL N.-W. PROVINCES . Rx.	6,864	3,357	9,322	94	...	...	...	19,637	34,589	87,591	160,258	4,342	956	911	...	288,647
MADRAS.																
Chilka Lake	...	32	7	...	...	...	...	39	...	61	7	...	...	...	...	68
Buckingham Canal	546	7,624	2,489	277	...	7	...	10,943	3,075	132,868	37,753	3,525	...	961	...	178,182
Madras W. S. and I. E. Project*	*—334*	3,575	870	*—4*	...	...	...	4,107	86	35,776	10,117	709	...	...	...	46,688
West Coast Canal	...	...	...	...	...	...	...	...	13	...	2	...	...	...	...	15
Vadarniem Canal	15	533	133	...	...	...	...	681	15	579	147	...	...	...	...	741
TOTAL MADRAS . Rx.	227	11,764	3,499	273	...	7	...	15,770	3,189	169,284	48,026	4,234	...	961	...	225,694
AGRICULTURAL.																
LOWER BURMA.																
Irrawaddy Embankment	3,292	3,717	1,268	110	...	...	*—38*	8,349	15,921	66,687	19,577	864	...	...	122	103,171
TOTAL BURMA . Rx.	3,292	3,717	1,268	110	...	...	*—38*	8,349	15,921	66,687	19,577	864	...	...	122	103,171

* The Revenue Accounts of these works are under preparation and completion. The expenditure to close of the year is approximate and subject to revision.

(*a*) The accounts of Muckrera, Ladpura, Bheer and Rajosie Tanks, have been merged into the Revenue Accounts of Ajmere Sub-Collectorate.

(*b*) The accounts of Jalea, Bulad and Chitar Tanks, have been merged into the Revenue Accounts of the Beawar Sub-Collectorate.

(*c*) This includes Rx. 136,361 being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.

(*d*) Exclusive of expenditure from funds not charged to Revenue.

(*e*) Includes Gondowli Canal and Pingli Tank.

(*f*) Includes Yerla Canal and Nehre Tank.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section K.—Buildings and Roads.

Revenue Rx. 727,574. Expenditure Rx. 5,201,767.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works .	61	Receipts	138	...	188,384	...
	62	Expenditure	141	...	...	1,061,638
		Details of Imperial Expenditure on—				
	62A	New Buildings	144	489,787	...	...
	62B	Repairs	145	280,938	...	...
Civil Works . .	61	Receipts	138	...	539,190	...
	61A	Details of Provincial and Local Fund Receipts included in No. 61 . .	140	498,942	...	...
	62	Expenditure	141	...	...	4,140,129
		Details of Expenditure included in Account No. 62—				
		Imperial Expenditure—				
	62C	New Buildings . . .	146	157,698	...	...
	62D	Repairs to Buildings . .	147	51,843	...	...
	62E	New Roads . . .	148	204,489	...	...
	62F	Repairs to Roads . .		34,202	...	...
	62G	Miscellaneous—New Works	149	16,189	...	...
	62H	Miscellaneous—Repairs .		653	...	...
		Provincial Expenditure—				
	62I	New Buildings . .	150	465,330	...	...
	62J	Repairs to Buildings . .		164,104	...	...
	62K	New Roads . . .	151	204,811	...	...
	62L	Repairs to Roads . .		462,389	...	...
	62M	Miscellaneous—New Works	152	58,192	...	...
	62N	Miscellaneous—Repairs .		16,677	...	...
		Local Expenditure—				
	62O	New Buildings . . .	153	19,738	...	...
	62P	Repairs to Buildings .		18,545	...	...
	62Q	New Roads . . .		182,112	...	...
	62R	Repairs to Roads . .	154	213,285	...	...
	62S	Miscellaneous—New Works		14,871	...	...
	62T	Miscellaneous—Repairs .		8,220	...	...
		TOTAL . Rx.	...	...	727,574	5,201,767

No. 61.—ABSTRACT ACCOUNT of IMPERIAL, PROVINCIAL, AND LOCAL RECEIPTS

	INDIA, GENERAL.												No. of Items.
	Inspector-General of Military Works.			Central India.			Coorg.			Hyderabad.			
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	
IMPERIAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	7,230	...	7,230	216	854	1,070	...	...	...	3,947	94	4,041	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	3,298	...	3,298	445	16	461	...	71	71	311	33	344	2
Recoveries of rents of buildings hired for the occupation of military subordinates	...	...	...	...	...	...	...	...	...	...	...	...	3
Casual rents of buildings	721	...	721	...	78	78	...	28	28	30	31	61	4
Sales of buildings	1,077	...	1,077	45	9	54	...	...	...	...	...	...	5
Sales of barrack furniture	301	...	301	9	...	9	...	...	...	...	...	...	6
Sales of tools and plant	255	...	255	49	25	74	...	20	20	8	...	8	7
Sales of produce	133	...	133	6	23	29	...	...	...	...	...	...	8
Sales of old materials	316	...	316	1	8	9	...	4	4	...	...	...	9
Value of materials received from old buildings	153	...	153	...	...	...	...	3	3	...	...	...	10
Recoveries of deferred fees from the students of the Royal Indian Engineering College	...	...	...	...	...	...	...	...	...	...	45	45	11
Receipts from self-supporting workshops	...	...	...	...	...	...	...	...	...	...	...	...	12
Receipts from Roorkee College	...	...	...	...	...	...	...	...	...	...	...	...	13
Unclaimed deposits	21	...	21	...	...	...	...	...	...	...	...	...	14
Fines, refunds, and miscellaneous	481	111	592	150,020	73	150,093	...	33	33	1	10	11	15
Recoveries from barrack damages	1,898	...	1,898	67	...	67	...	...	...	144	...	144	16
Receipts by Civil Department	...	...	...	...	3	3	...	...	...	...	...	...	17
Ferry receipts	...	...	...	...	...	...	...	...	...	...	...	...	18
	15,884	111	15,995	150,858	1,089	151,947	...	159	159	4,441	213	4,654	19
Add—Provincial and Incorporated Local Fund Receipts as per Account No. 61A	...	...	...	...	...	...	...	2,205	2,205	...	...	...	20
TOTAL . Rx.	15,884	111	15,995	150,858	1,089	151,947	...	2,364	2,364	4,441	213	4,654	21

	Central Provinces.			Lower Burma.			Upper Burma.			Assam.			No. of Items.
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	
IMPERIAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	...	...	...	323	...	323	...	...	...	238	...	238	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	139	...	139	187	...	187	...	...	...	53	...	53	2
Recoveries of rents of buildings hired for the occupation of military subordinates	...	...	...	...	...	...	...	...	...	...	...	...	3
Casual rents of buildings	...	...	...	32	...	32	...	...	...	37	...	37	4
Sales of buildings	1	...	1	9	...	9	...	...	...	...	...	...	5
Sales of barrack furniture	7	...	7	...	...	...	...	...	...	...	...	...	6
Sales of tools and plant	...	...	...	...	...	...	...	1	1	...	...	...	7
Sales of produce	28	...	28	...	...	...	...	...	...	...	...	...	8
Sales of old materials	...	...	...	...	...	...	...	...	...	...	...	...	9
Value of materials from old buildings	48	...	48	12	...	12	...	...	...	148	...	148	10
Recoveries of deferred fees from students of the Royal Indian Engineering College	...	...	...	...	...	...	...	...	...	...	...	...	11
Receipts from self-supporting workshops	...	...	...	...	...	...	...	...	...	...	...	...	12
Receipts from Roorkee College	...	...	...	...	...	...	...	...	...	...	...	...	13
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...	...	...	14
Fines, refunds, and miscellaneous	2	...	2	...	...	...	29	2	31	...	...	...	15
Recoveries of barrack damages	56	...	56	54	...	54	...	...	...	...	...	...	16
Receipts by Civil Department	...	...	...	...	...	...	...	2,190	2,190	...	...	...	17
Ferry receipts	...	...	...	...	...	...	...	...	...	...	...	...	18
	281	...	281	617	...	617	29	2,193	2,222	476	...	476	19
Add—Provincial and Incorporated Local Fund Receipts as per Account No. 61A	...	15,066	15,066	...	9,153	9,153	...	...	...	...	12,767	12,767	20
TOTAL . Rx.	281	15,066	15,347	617	9,153	9,770	29	2,193	2,222	476	12,767	13,243	21

under the Head MILITARY AND CIVIL WORKS, for the Year ended 31st March 1887.

INDIA, GENERAL.

No. of Items.	Port Blair.			Rajputana.			Biluchistan Agency.			Simla Imperial Circle.			Mysore.	Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Civil.	Military.	Civil.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	244	647	891	...	298	298	...	3,582	3,582	...	11,637	5,475	17,112
2	...	...	...	19	242	261	...	432	432	...	...	...	...	4,073	794	4,867
3	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	269	168	437	...	4	4	...	...	...	...	1,020	309	1,329
5	...	...	...	...	...	...	...	...	...	...	...	...	...	1,122	9	1,131
6	...	...	...	67	...	67	...	...	...	...	...	...	...	377	...	377
7	...	...	...	...	29	29	...	3	3	...	28	28	...	312	105	417
8	...	...	...	2	47	49	...	...	...	...	1	1	...	141	71	212
9	...	...	...	19	5	24	...	...	...	...	...	...	...	336	17	353
10	...	...	...	7	3	10	...	...	...	...	...	...	...	160	6	166
11	...	...	...	...	...	...	...	84	84	...	...	...	...	...	129	129
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	...	...	...	...	...	...	...	...	...	...	11	11	...	21	11	32
15	...	...	...	3	18	21	...	49	49	...	61	61	...	150,505	355	150,860
16	...	...	...	51	...	51	...	...	...	...	...	...	...	2,160	...	2,160
17	...	...	...	...	2	2	...	...	...	...	...	...	5	...	10	10
18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19	...	...	...	681	1,161	1,842	...	870	870	...	3,683	3,683	5	171,864	7,291	179,155
20	...	...	...	...	2	2	...	...	...	...	...	...	...	...	2,207	2,207
21	...	...	...	681	1,163	1,844	...	870	870	...	3,683	3,683	5	171,864	9,498	181,362

No. of Items.	Bengal.			N.-W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	20	...	20	489	...	489	1,628	...	1,628	4,578	...	4,578	18,913	5,475	24,388
2	556	44	600	8	...	8	29	...	29	257	...	257	558	...	558	5,860	838	6,698
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	...	...	...	56	...	56	...	...	...	1,023	...	1,023	2,168	309	2,477
5	12	...	12	...	...	...	...	...	...	318	...	318	2,804	...	2,804	4,266	9	4,275
6	78	...	78	1	...	1	1	...	1	...	...	...	560	...	560	1,024	...	1,024
7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	312	106	418
8	...	...	...	49	...	49	5	...	5	1	...	1	147	...	147	371	71	442
9	94	...	94	...	...	...	12	...	12	185	...	185	...	...	...	627	17	644
10	...	...	...	...	...	...	9	...	9	...	...	...	910	...	910	1,287	6	1,293
11	...	...	...	...	...	...		...	...	...	...		...	...	...	...	129	129
12	...	...	...	...	...	...		...	...	...	...		...	...	...	...	...	...
13	...	...	...	...	...	...		...	...	...	...		...	...	...	...	...	...
14	...	...	...	...	...	...		...	...	...	...		...	...	...	21	11	32
15	6	60	66	25	...	25		...	...	9	...	9	432	...	432	151,008	417	151,425
16	...	...	...	...	...	...		...	...	...	...		257	...	257	2,527	...	2,527
17	...	...	...	...	...	...		...	...	...	...		...	...	...	...	2,200	2,200
18	...	...	...	...	...	...		...	...	...	...		...	...	...	...	...	...
19	746	104	850	103	...	103	601	...	601	2,398	...	2,398	11,269	...	11,269	188,384	9,588	197,972
20	...	88,940	88,940	...	97,735	97,735	...	63,922	63,922	...	91,626	91,626	...	117,526	117,526	...	498,942	498,942
21	746	89,044	89,790	103	97,735	97,838	601	63,922	64,523	2,398	91,626	94,024	11,269	117,526	128,795	188,384	508,530	696,914

ADD—RECEIPTS IN ENGLAND AS PER HOME ACCOUNTS, *viz.*:—

Royal Indian Engineering College:—					
Fees and caution-money from Students	£	21,194	...	...	...
Sale of provisions, farm produce, &c.	„	1,087	...	22,281	22,281
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	...	...	8,379	8,379
TOTAL	Rx.		188,384	539,190	727,574

No. 61 A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS, for the Year ended 31st March 1887.

	India, General.		Central Provinces.	Lower Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
PROVINCIAL.	Coorg.	Rajputana.									
BY PUBLIC WORKS DEPARTMENT.											
Rents of buildings, the returns from which are expected to yield interest on cost of construction	*Rx.* ...	*Rx.* ...	*Rx.* 120	*Rx.* 1,356	*Rx.* 365	*Rx.* ...	*Rx.* 1,227	*Rx.* 237	*Rx.* 2,369	*Rx.* 3,053	*Rx.* 8,727
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	...	...	616	2,737	105	3,995	...	202	608	1,903	10,166
Recoveries of rents of buildings hired for military subordinates	...	...	...	...	...	...	...	...	...	...	...
Casual rents of buildings	...	...	116	110	38	727	...	928	170	1,464	3,553
Sales of buildings	...	...	112	6	2	1,487	3,480	...	343	631	6,061
Sales of tools and plant	...	...	94	15	29	130	114	122	3,470	193	4,167
Sales of produce	...	...	32	9	7	298	1,061	1,906	166	315	3,794
Sales of old materials	...	...	26	1	23	456	192	322	392	736	2,148
Value of materials received from old buildings	...	...	172	...	1	234	92	80	95	...	674
Receipts from Public Works workshops	...	...	...	...	...	...	4,719	...	2,334	...	7,053
Recoveries of deferred fees from students of the R. I. E. College	...	...	35	...	...	150	80	95	133	...	493
Unclaimed deposits	...	...	2	30	4	328	...	35	7	17	423
Fines, refunds, and miscellaneous	...	...	58	161	122	25,872	249	104	771	2,950	30,287
Recoveries of barrack damages	...	...	...	...	...	...	...	...	...	...	...
Tolls on roads, ferry receipts, &c.	...	...	3,462	...	...	4,949	...	50	16	64,248	72,725
Fees on masonry graves, &c.	...	...	...	...	...	...	...	...	...	...	...
Receipts from Thomason C. E. College	...	...	...	...	...	...	2,912	...	...	...	2,912
TOTAL . Rx.	...	...	4,845	4,425	696	38,626	14,126	4,081	10,874	75,510	153,183
BY CIVIL DEPARTMENT.											
Rents of quarters, the returns from which are expected to yield interest on cost of construction	...	...	...	...	...	...	...	...	...	...	...
Rents from quarters, the returns from which are not expected to yield any interest on cost of construction	...	...	...	...	...	...	...	...	...	...	...
Casual rents of buildings	...	...	...	...	...	...	...	3,512	...	...	3,512
Sales of buildings	...	...	...	...	...	...	...	8,889	...	...	8,889
Sales of produce	...	...	48	...	...	...	...	...	...	220	268
Sales of old materials	...	...	...	7	...	...	2,123	260	...	...	2,390
Fines, refunds, and miscellaneous	...	...	...	...	...	...	191	649	68	237	1,145
Tolls on roads, ferry receipts, &c.	...	...	2,954	...	31	47,856	74,080	28,071	...	...	152,992
Fees on masonry graves, &c.	...	...	...	20	...	253	337	181	294	...	1,085
TOTAL . Rx.	...	...	3,002	27	31	48,109	76,731	41,562	362	457	170,281
TOTAL PROVINCIAL . Rx.	...	...	7,847	4,452	727	86,735	90,857	45,643	11,236	75,967	323,464
INCORPORATED LOCAL FUNDS.											
BY PUBLIC WORKS DEPARTMENT.											
Rents from quarters, the returns from which are not expected to yield a profit	...	...	...	...	...	...	2	...	...	...	2
Rents of buildings	...	1	...	...	...	...	150	...	...	...	151
Sales of buildings	...	...	...	...	...	...	129	...	...	...	129
Sales of tools and plant	...	...	...	...	...	...	78	...	...	...	78
Sales of produce	...	1	...	...	...	...	635	...	51	...	687
Sales of old materials	...	...	...	...	...	...	78	...	35	...	113
Value of materials received from old buildings	...	...	...	...	...	...	23	...	...	...	23
Tolls and ferry receipts	...	...	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	...	...	8	...	288	40	352	...	688
Unclaimed deposits	...	...	...	...	...	...	182	...	...	...	182
TOTAL . Rx.	...	2	...	...	8	...	1,565	40	438	...	2,053
BY CIVIL DEPARTMENT.											
Casual rents of buildings	...	...	...	...	...	...	...	137	...	183	320
Sales of buildings	...	...	...	...	...	...	...	139	...	31	170
Sales of tools and plant	...	...	...	...	...	...	...	...	...	186	186
Sales of produce	...	...	1,903	...	...	...	...	...	...	107	2,010
Sales of old materials	...	...	...	...	...	...	...	...	...	...	...
Tolls and ferry receipts	2,205	...	4,986	4,547	12,032	2,205	1,421	17,963	75,013	40,623	160,995
Fines, refunds, and miscellaneous	...	...	330	154	...	...	...	...	...	429	913
Receipts on account of Tarai Improvement	...	...	...	...	...	...	...	...	4,939	...	4,939
Workshop receipts	...	...	...	...	...	...	3,888	...	...	...	3,888
Arboriculture receipts	...	...	...	...	...	...	...	...	...	...	...
Exotic plantation receipts	...	...	...	...	...	...	4	...	...	...	4
TOTAL . Rx.	2,205	...	7,219	4,701	12,032	2,205	5,313	18,239	79,952	41,559	173,425
TOTAL INCORPORATED LOCAL FUNDS . Rx.	2,205	2	7,219	4,701	12,040	2,205	6,878	18,279	80,390	41,559	175,478
GRAND TOTAL . Rx.	2,205	2	15,066	9,153	12,767	88,940	97,735	63,922	91,626	117,526	498,942

No. 62.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, on BUILDINGS AND ROADS, for the Year ended 31st March 1887.

	For details *see* page	INDIA, GENERAL. Inspector General of Military Works.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Rajputana.	Simla Imperial Circle.	Biluchistan Agency.	TOTAL.	Central Provinces.	BURMA Lower.	BURMA Upper.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
IMPERIAL.																					
MILITARY WORKS:		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
New Works	144	299,103	5,534	...	...	5,909	...	2,321	123	...	312,990	5,493	11,246	66,875	8,607	1,685	8,403	8,457	14,571	51,460	489,787
Repairs	145	142,815	5,762	25	...	5,386	...	6,598	73	...	160,659	6,057	14,602	238	5,357	2,762	289	9,748	31,179	50,047	280,938
Establishment	...	142,947	5,084	6	...	4,208	...	4,127	47	...	156,419	2,656	4,682	6,316	3,006	888	2,003	4,116	10,676	23,851	214,613
Tools and Plant	...	5,758	2,305	...	...	187	...	152	11	...	8,413	173	388	521	196	58	63	268	459	1,519	12,058
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	—9,385*	—157	...	...	—325	...	—118	...	...	—9,985	—625	...	...	...	...	...	...	...	—57	—10,667
		581,238	18,528	31	...	15,365	...	13,080	254	...	628,496	13,754	30,918	73,950	17,166	5,393	10,758	22,589	56,885	126,820	986,729
Barrack furniture, including repairs and establishment	...	54,795	2,565	...	...	...	...	1,874	...	...	59,234	676	...	...	142	...	1	388	...	13,703	74,144
TOTAL	...	636,033	21,093	31	...	15,365	...	14,954	254	...	687,730	14,430	30,918	73,950	17,308	5,393	10,759	22,977	56,885	140,523	1,060,873
DEDUCT—Outlay in England £	...	1,374	...	...	...	...	...	...	...	...	1,374	...	...	...	...	...	62	...	164	260	1,860
Net Outlay in India	...	634,659	21,093	31	...	15,365	...	14,954	254	...	686,356	14,430	30,918	73,950	17,308	5,393	10,697	22,977	56,721	140,263	1,059,013
CIVIL WORKS.																					
Civil Buildings:																					
New Works	146	3,439	926	1,038	...	684	1,099	4,419	25,141	8,375	45,121	773	...	53,388	4,489	20,738	12,442	2,517	3,049	15,181	157,698
Repairs	147	4,036	2,443	256	...	928	1,419	1,932	2,763	2,978	16,755	179	...	133	398	21,507	4,991	1,621	631	5,628	51,843
Communications:																					
New Works	148	...	5,512	1,841	...	...	...	5,385	...	55,247	67,985	...	...	73,177	...	...	...	63,327	...	...	204,489
Repairs	148	...	22,763	3,736	...	...	...	4,355	...	2,598	33,452	...	...	750	...	...	...	...	...	...	34,202
Miscellaneous Public Improvements:																					
New Works	149	...	2	...	...	...	...	...	...	315	317	568	...	15,304	...	...	...	...	...	...	16,189
Repairs	149	...	...	...	...	...	...	...	...	403	403	...	...	250	...	...	...	...	...	...	653
Establishment	...	1,719	17,511	3,612	...	269	1,302	10,115	11,696	28,081	74,305	574	...	16,792	1,097	8,295	4,041	14,284	622	4,449	124,459
Tools and Plant	...	112	2,029	595	...	17	...	271	675	2,557	6,256	13	...	1,595	71	511	260	60	37	290	9,093
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	28	...	...	...	...	...	...	28
Suspense	...	—2,565†	365	—367	...	...	...	...	7,527	—1,770	3,190	...	...	10,133	...	...	...	3,928	...	149	17,400
Expenditure by Civil Dept.	...	...	...	...	502	...	...	...	...	...	502	...	...	...	...	...	...	...	...	...	502
Loss by Exchange on Stores	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..
TOTAL Rx.	...	6,741	51,551	10,711	502	1,898	3,820	26,477	47,802	98,784	248,286	2,107	...	171,550	6,055	51,051	21,734	85,737	4,339	25,697	616,556
DEDUCT—Outlay in England £	...	...	...	...	...	...	...	...	817	...	817	...	...	...	...	25	...	...	...	166	1,008
Net Outlay in India	...	6,741	51,551	10,711	502	1,898	3,820	26,477	46,985	98,784	247,469	2,107	...	171,550	6,055	51,026	21,734	85,737	4,339	25,531	615,548
Imperial Net Outlay in India Rx.	...	641,400	72,644	10,742	502	17,263	3,820	41,431	47,239	98,784	933,825	16,537	30,918	245,500	23,363	56,419	32,431	108,714	61,060	165,794	1,674,561
Carried forward	...	641,400	72,644	10,742	502	17,263	3,820	41,431	47,239	98,784	933,825	16,537	30,918	245,500	23,363	56,419	32,431	108,714	61,060	165,794	1,674,561

* Includes Rx. 50 Suspense Balances on Auxiliary books of Accountant General, Public Works Department.
† Suspense Balances on Auxiliary books of the Accountant General, Public Works Department.

No. 62.—Abstract Account of Ordinary Expenditure from Imperial, Provincial, and Incorporated Local Funds, on Buildings and Roads for the Year ended 31st March 1887—*continued*.

	For details *see* page	India, General.										Burma.								
		Inspector-General of Military Works.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Rajputana.	Simla Imperial Circle.	Baluchistan Agency.	Total.	Central Provinces.	Lower.	Upper.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .		641,400	72,644	10,742	502	17,263	3,820	41,431	47,239	98,784	933,825	16,537	30,918	245,500	23,363	56,419	32,431	108,714	61,060	165,794	1,674,561
PROVINCIAL.																					
MILITARY.																					
Nil		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
CIVIL WORKS:																					
Civil Buildings:																					
New works . . .	150	...	...	...	...	...	..	...	...	...	...	12,580	25,224	...	5,475	83,903	67,412	45,190	68,862	156,684	465,330
Repairs . . .		...	...	...	...	...	...	...	...	...	...	5,631	11,198	...	4,096	39,179	28,850	22,344	17,190	35,616	164,104
Rx.		...	...	...	...	...	...	...	...	...	...	18,211	36,422	...	9,571	123,082	96,262	67,534	86,052	192,300	629,434
Communications:																					
New Works . . .	151	...	...	...	...	...	...	...	...	...	...	37,281	12,314	...	7,574	8,655	21,470	26,624	22,886	68,007	204,811
Repairs . . .		...	...	...	...	...	...	...	...	...	...	48,288	39,343	...	10,059	83,692	87,664	90,587	9,039	93,717	462,389
Rx.		...	...	...	...	...	...	...	...	...	...	85,569	51,657	...	17,633	92,347	109,134	117,211	31,925	161,724	667,200
Miscellaneous Public Improvements:																					
New Works . . .	152	...	...	...	...	...	...	...	...	...	...	24	1,912	...	2,558	17,302	1,593	1,047	16,693	17,063	58,192
Repairs . . .		...	...	...	...	...	...	...	...	...	...	1,503	476	...	22	6,321	690	3,606	1,054	3,005	16,677
Rx.		...	...	...	...	...	...	...	...	...	...	1,527	2,388	...	2,580	23,623	2,283	4,653	17,747	20,068	74,869
TOTAL Works and Repairs—Other Services . .	...	...	...	...	...	...	...	...	...	...	...	105,307	90,467	...	29,784	239,052	207,679	189,398	135,724	374,092	1,371,503
Establishment . .	...	...	...	...	...	...	...	...	...	...	...	31,661	22,822	...	30,920	130,728	71,880	63,684	73,405	90,935	516,035
Tools and Plant . .	...	...	...	...	...	...	...	...	...	...	...	1,999	5,795	...	1,248	10,943	1,779	879	3,990	6,603	33,236
Profit and Loss . .	...	...	...	...	...	...	...	...	...	...	...	...	11	...	...	...	...	...	—1	...	10
Suspense	...	...	...	...	...	...	...	...	...	...	...	—513	—528	...	—335	7,817	—1,959	747	4,578	449	10,256
Expenditure by Civil Department . . .	...	...	...	...	...	...	...	...	...	...	...	600	4,387	...	700	7,665	6,821	3,366	20,528	7,390	51,457
Loss by Exchange on Stores	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL CIVIL BUILDINGS, ROADS AND SERVICES .	...	...	...	...	...	...	...	...	...	...	...	139,054	122,954	...	62,317	396,205	286,200	258,074	238,224	479,469	1,982,497
TOTAL PROVINCIAL . Rx.	...	...	...	...	...	...	...	...	...	...	...	139,054	122,954	...	62,317	396,205	286,200	258,074	238,224	479,469	1,982,497

INCORPORATED LOCAL FUNDS:																					
CIVIL WORKS:																					
Civil Buildings:																					
New Works	153	...	...	...	...	...	...	199	...	...	199	...	314	...	2,124	...	9,583	5,269	...	2,249	19,738
Repairs	153	...	...	...	...	...	...	188	...	...	188	...	70	...	1,953	...	10,318	5,829	...	187	18,545
	Rx.	...	...	...	...	...	...	387	...	...	387	....	384	...	4,077	...	19,901	11,098	...	2,436	38,283
Communications:																					
New Works	153	...	...	781	...	...	...	155	...	...	936	393	2,374	...	57,537	64	65,397	12,140	4,534	38,737	182,112
Repairs	154	...	...	468	...	...	...	1,178	...	...	1,646	..	3,199	...	28,741	22	99,925	37,358	2,035	40,359	213,285
	Rx.	...	...	1,249	...	...	...	1,333	...	...	2,582	393	5,573	...	86,278	86	165,322	49,498	6,569	79,096	395,397
Miscellaneous Public Improvements:																					
New Works	154	...	...	94	...	...	...	...	...	...	94	...	4,262	...	1,226	...	265	7,491	63	1,470	14,871
Repairs	154	...	...	28	...	...	...	11	...	...	39	...	437	...	331	...	1,792	5,337	52	232	8,220
	Rx.	...	...	122	...	...	...	11	...	...	133	...	4,699	...	1,557	...	2,057	12,828	115	1,702	23,091
TOTAL WORKS AND REPAIRS		...	...	1,371	...	...	...	1,731	...	...	3,102	393	10,656	...	91,912	86	187,280	73,424	6,684	83,234	456,771
Establishment		...	...	343	...	...	...	136	...	...	479	39	2,442	...	4,132	15	51,644	8,837	3,643	10,889	82,120
Tools and Plant		...	...	21	...	...	...	20	...	...	41	6	203	...	150	1	1,971	292	37	1,883	4,584
Profit and Loss		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	189	...	...	...	189
Expenditure by Civil Department		...	...	1,758	...	...	...	122	...	...	1,880	20,901	5,648	...	1,669	371,856	17,082	1,081	350,444	110,282	880,843
TOTAL INCORPORATED LOCAL FUNDS		...	1,758	1,735	...	...	...	2,009	...	...	5,502	21,339	18,949	...	97,863	371,958	258,166	83,634	360,808	206,288	1,424,507
GRAND TOTAL Rx.		641,400	74,402	12,477	502	17,263	3,820	43,440	47,239	98,784	939,327	176,930	172,821	245,500	183,543	824,582	576,797	450,422	660,092	851,551	5,081,565
DEDUCT—Charges incurred on account of Tel. Dept. by Bombay P. W. D.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	876
ADD—EXPENDITURE IN ENGLAND AS PER HOME ACCOUNTS, *viz.*:—																					5,080,689
Royal Indian Engineering College—																					
Salaries of President, Professors, &c., wages of servants, provisions and contingent expenses, &c.																	£ 22,531	£	£	£	
Cost of alterations and additions to the College Buildings																	498				
																		23,029			
Salaries and expenses, while gaining practical experience in their professions, of Students retained in England after having passed out of the Royal Indian Engineering College																		4,478			
Passages to India on appointment, and other Miscellaneous Expenses																		1,517			
Furlough pay and allowances of Military Officers in the Public Works Department																		27,767			
Absentee allowances of Civil Officers in the Public Works Department																		26,227			
																			83,018		
Salary and Expenses of Native Officers of the Public Works Department whilst undergoing practical training in England, and return passages to India																			2,054		
																				85,072	
Stores for India—																					
Military Works																				1,908	
Other Services																				1,009	
																					87,989
EXCHANGE ON ENGLISH PAYMENTS																				Rx.	33,089
GRAND TOTAL, BUILDINGS AND ROADS																				„	5,201,767

ABSTRACT.

	Imperial.	Provincial.	Local.	TOTAL INDIA.	England.	Exchange.	GRAND TOTAL.
	Rx.	Rx.	Rx,	Rx.	£	Rx.	Rx.
Military Works	1,059,013	...	...	1,059,013	1,908	717	1,061,638
Civil Works	614,672	1,982,497	1,424,507	4,021,676	86,081	32,372	4,140,129

No. 62 A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS, for the Year ended 31st March 1887.

PROVINCES.	BUILDINGS FOR ACCOMMODATION OF TROOPS.											Rest-houses.	Ordnance Works.	Commissariat Buildings.	Staff and Miscellaneous.	Transport.	Stud.	Roads to Hill Stations or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	Improvement to existing buildings.		New Sets of Buildings, including Subsidiary, Auxiliary and Hospital Accommodation for European Troops.		Buildings for Officers.		Temporary Accommodation for European Troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.																
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																			
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspector-General of Military Works .	66,005	6,532	11,663	72,722	341	7,032	145	...	2,104	...	3,161	...	12,828	9,089	6,030	...	10	34,482	5,922	62,467	...	10	...	300,543	1,440	299,103
Simla Imperial Circle	...	...	...	...	...	...	...	...	...	...	...	...	...	...	123	...	...	...	...	...	...	...	...	123	...	123
Biluchistan Agency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central India .	1,985	...	...	...	...	...	...	...	255	...	32	...	1	23	5	...	...	...	715	2,575	...	...	...	5,591	57	5,534
Hyderabad . .	...	...	1,292	...	42	...	...	...	6	...	195	...	472	268	842	...	...	...	530	2,262	...	...	...	5,909	...	5,909
Rajputana . .	...	...	965	26	...	10	...	...	15	...	221	...	...	785	25	...	...	...	274	...	...	...	...	2,321	...	2,321
Central Provinces .	...	...	3,061	...	...	...	...	...	...	...	1,361	...	...	55	260	...	...	3	154	599	...	...	...	5,493	...	5,493
Lower Burma . .	1,004	...	1,235	...	...	...	79	...	...	3,196	...	59	581	1,565	380	123	...	1,698	30	1,325	...	...	...	11,275	29	11,246
Upper Burma .	...	...	22,536	...	...	...	7	...	...	...	6,591	...	15	3,766	...	...	...	2,716	15,582	15,662	...	...	...	66,875	...	66,875
Assam . .	...	...	...	...	...	...	...	...	...	...	3,679	...	...	43	337	...	...	3,336	599	613	...	...	...	8,607	...	8,607
Bengal . .	...	...	...	...	...	...	...	...	...	...	...	...	46	1,363	...	...	...	...	276	...	...	...	...	1,685	...	1,685
North-Western Provinces and Oudh .	...	...	...	...	...	...	...	...	...	...	14	...	...	...	...	...	...	8,389	...	...	...	...	...	8,403	...	8,403
Punjab . .	...	...	...	...	71	...	...	...	547	2,416	5,511	...	44	...	—417	...	...	...	55	230	...	...	...	8,457	...	8,457
Madras . .	...	...	6,909	682	86	...	...	...	11	...	2,707	...	787	1,076	496	...	185	...	776	856	...	...	...	14,571	...	14,571
Bombay . .	5,599	27	10,585	...	7,509	...	855	...	125	...	3,756	121	10,526	2,325	230	...	...	5	3,794	2,815	...	3,205	...	51,477	17	51,460
TOTAL . Rx.	74,593	6,559	58,246	73,430	8,049	7,042	1,086	...	3,063	5,612	27,228	180	25,300	20,358	8,311	123	195	50,629	28,707	89,404	...	3,215	...	491,330	1,543	489,787

No. 62B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY BUILDINGS, for the Year ended 31st March 1887.

PROVINCES.	ACCOMMODATION FOR TROOPS.								Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Transport.	Stud.	Roads to Hill Stations or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Buildings for European Troops.	Buildings for Native Troops.	Temporary accommodation for troops.	Quarters for Officers.	Rents of Buildings or Compensation for Quarters.	Buildings for Native Cavalry.	Buildings for Native Infantry.	Rest-houses.														
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Inspector-General of Military Works	62,750	...	903	2,490	7,625	821	4,693	...	3,888	5,491	8,993	...	575	10,615	34,983	6,447	...	214	...	150,488	7,673	142,815
Simla Imperial Circle	...	...	...	...	...	...	...	...	...	...	73	...	...	...	...	...	...	...	...	73	...	73
Biluchistan Agency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Coorg	5	...	...	...	20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25	...	25
Central India	2,958	...	...	690	...	169	378	...	110	230	67	...	...	...	1,723	27	...	...	...	6,352	590	5,762
Hyderabad	2,139	298	...	259	115	...	...	...	44	120	434	...	...	...	1,907	70	...	...	...	5,386	...	5,386
Rajputana	4,328	510	...	168	254	...	...	...	18	150	221	...	...	...	949	...	...	...	...	6,598	...	6,598
Central Provinces	2,586	568	...	...	62	...	...	...	87	136	249	...	...	320	1,350	699	...	...	...	6,057	...	6,057
Lower Burma	5,861	...	579	...	...	...	2,171	118	740	1,494	717	168	...	...	2,030	1,491	...	...	...	15,369	767	14.602
Upper Burma	...	...	...	...	...	...	...	...	...	1	2	...	...	181	21	33	...	...	...	238	...	238
Assam	...	1,102	...	...	271	...	...	...	...	578	29	...	...	2,236	940	201	...	...	...	5,357	...	5,357
Bengal	669	452	...	...	310	...	...	...	34	491	39	...	...	...	767	...	...	...	...	2,762	...	2,762
North-Western Provinces and Oudh	...	168	...	...	...	...	...	...	...	...	...	...	...	5	26	90	...	...	...	289	...	289
Punjab	100	3,403	...	327	...	...	...	...	75	38	35	...	377	515	2,521	2,357	...	...	...	9,748	...	9,748
Madras	11,567	2,467	...	830	3,820	...	...	...	1,184	1,949	4,102	...	441	2,716	1,521	582	..	...	...	31,179	...	31,179
Bombay	17,333	4,932	845	2,270	...	...	...	1,390	5,679	2,080	1,789	...	...	217	9,353	3,117	...	1,042	...	50,047	...	50,047
TOTAL . Rx.	110,296	13,900	2,327	7,034	12,477	990	7,242	1,508	11,859	12,758	16,750	168	1,393	16,805	58,091	15,114	...	1,256	...	289,968	9,030	280,938

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS, for the Year ended 31st March 1887.

PROVINCES.	Revenue Buildings.	Excise and Customs.	Salt.	Opium.	Mint.	Treasury and Currency Offices.	Postal.	Telegraph.	Residency and Agency Buildings.	Viceregal Residences and Secretariat Offices of Government of India.	Residences for Local Governments and Secretariat Offices.	Monuments and Antiquities.	Surveyor General's Office.	Printing.	Educational.	Churches and Burial Grounds.	Jails.	Police.	Law and Justice.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*R .*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspector-General of Military Works	...	...	...	...	...	...	...	...	...	...	51	...	...	...	...	3,388	...	...	...	...	...	...	3,439	...	3,439
Central India	2	...	...	399	...	...	194	82	106	...	12	—602	...	...	1,159	1	358	...	36	315	372	...	2,434	1,508	926
Coorg	...	20	...	...	...	309	14	3	...	...	72	...	...	...	...	...	47	349	78	...	...	146	1,038	...	1,038
Hyderabad	...	...	...	...	...	...	356	...	40	...	33	...	...	...	...	223	...	...	...	...	...	32	684	...	684
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,099	...	...	...	...	...	1,099	...	1,099
Rajputana	755	...	328	...	...	...	192	158	396	...	...	362	...	...	317	27	1,687	111	20	...	124	25	4,502	83	4,419
Simla Imperial Circle	...	...	...	...	...	...	9	430	...	17,508	6,963	...	...	...	...	...	..	...	...	115	...	232	25,257	116	25,141
Biluchistan Agency	...	...	...	...	...	...	83	257	341	...	...	...	...	...	...	102	2,873	4,179	362	101	...	77	8,375	...	8,375
Central Provinces	...	...	...	...	...	...	543	230	...	...	...	...	...	...	...	...	...	...	...	...	...	...	773	...	773
Assam	...	...	...	...	...	...	253	4,236	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,489	...	4,489
Bengal	...	...	...	4,345	129	154	6,630	1,186	41	3,840	843	...	12	—125	...	...	..	...	...	...	...	3,683	20,738	...	20,738
N.-W. Provinces & Oudh	...	...	...	6,990	...	...	2,626	2,460	...	33	...	...	154	...	...	...	...	...	...	...	179	...	12,442	...	12,442
Punjab	...	...	...	...	...	...	2,115	402	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,517	...	2,517
Madras	...	...	...	...	...	...	2,022	1,027	...	...	...	..	...	...	...	...	...	...	...	...	...	...	3,049	...	3,049
Bombay	...	...	3,640	364	1,152	15	3,107	6,903	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15,181	...	15,181
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma	2,371	...	...	...	...	...	164	344	...	...	1,113	...	...	...	...	76	13,596	20,469	4,116	747	582	9,810	53,388	...	53,388
TOTAL . Rx.	3,128	20	3,968	12,098	1,281	478	18,308	17,718	924	21,381	9,087	—240	166	—125	1,476	3,817	19,660	25,108	4,612	1,278	1,257	14,005	159,405	1,707	157,698

No. 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1887.

PROVINCES.	Revenue Buildings.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Treasury and Currency Offices.	Postal.	Telegraph.	Residency and Agency Buildings.	Residences for Local Governments and Secretariat Offices.	Viceregal Buildings and Secretariat Offices of Government of India.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Printing.	Surveyor General's Office.	Public Works.	Educational.	Churches and Burial Grounds.	Medical.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Inspector-General of Military Works	...	...	...	...	...	...	...	...	...	...	425	...	...	...	...	...	...	...	...	...	3,612	...	...	4,037	1	4,036
Central India	6	...	...	...	49	...	...	161	183	136	606	...	9	165	390	7	...	...	276	4	269	80	143	2,484	41	2,443
Coorg	...	...	25	...	...	...	119	3	...	...	8	...	...	...	11	16	..	...	13	...	10	...	51	256	...	256
Hyderabad	...	...	...	...	...	...	...	180	36	438	...	...	...	...	...	...	...	...	...	...	195	...	79	928	...	928
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,419	...	...	...	...	...	...	...	...	1,419	...	1,419
Rajputana	95	...	...	...	...	...	...	85	67	471	...	...	...	114	127	176	...	...	361	288	144	...	4	1,932	...	1,932
Simla Imperial Circle	...	...	...	...	...	...	...	23	66	..	...	1,761	..	...	...	...	...	..	...	...	...	...	925	2,775	12	2,763
Biluchistan Agency	...	10	...	...	...	...	...	85	144	729	...	...	...	363	...	861	...	...	20	...	89	146	531	2,978	...	2,978
Central Provinces	...	...	...	...	...	...	...	114	65	...	...	...	...	...	...	...	...	...	...	...	...	...	...	179	...	179
Assam	...	...	...	...	...	...	...	167	224	...	...	...	7	...	...	...	...	...	...	...	...	...	...	398	...	398
Bengal	...	...	...	9,908	1,794	438	227	1,733	1,157	10	572	6,649	...	...	...	...	144	37	...	...	...	...	9	22,678	1,171	21,507
N.-W. Provinces and Oudh	...	...	34	...	2,562	...	9	1,635	421	...	...	165	...	...	...	...	...	102	29	...	...	...	34	4,991	...	4,991
Punjab	...	...	...	...	...	...	...	1,262	359	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,621	...	1,621
Madras	...	...	...	...	...	...	...	437	194	...	...	...	...	...	...	...	...	...	...	...	...	...	...	631	...	631
Bombay	...	...	...	2,552	10	427	62	1,359	1,218	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,628	...	5,628
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma	...	...	...	...	...	...	...	...	2	...	9	...	...	31	1	53	...	...	...	...	...	15	22	133	...	133
TOTAL . Rx.	101	10	59	12,460	4,415	865	417	7,244	4,136	1,784	1,620	8,575	16	673	1,948	1,113	144	139	699	292	4,319	241	1,798	53,068	1,225	51,843

No 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1887.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat, Bridges, and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India . . .	17,466	...	...	...	...	...	...	151	...	...	17,617	12,105	5,512
Coorg	1,789	...	...	...	52	...	...	...	...	...	1,841	...	1,841
Rajputana . . .	87	5,168	...	...	...	...	...	130	...	...	5,385	...	5,385
Biluchistan Agency . .	102	50,086	3,407	...	...	...	...	1,407	...	245	55,247	...	55,247
Punjab	52,195	11,132	...	...	...	...	...	...	...	...	63,327	...	63,327
Upper Burma . . .	73,177	...	...	...	...	...	...	...	...	...	73,177	...	73,177
TOTAL . Rx.	144,816	66,386	3,407	...	52	...	...	1,688	...	245	216,594	12,105	204,489

No. 62F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1887.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat, Bridges, and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India	27,212	...	...	...	511	...	...	1,594	...	29,317	6,554	22,763
Coorg	3,731	...	...	...	...	...	5	...	...	3,736	...	3,736
Rajputana	3,712	643	270	...	...	...	...	...	...	4,625	270	4,355
Biluchistan Agency . . .	116	...	269	...	...	...	...	2,211	2	2,598	...	2,598
Punjab	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma	750	...	...	...	...	...	...	...	...	750	...	750
TOTAL . Rx.	35,521	643	539	...	511	...	5	3,805	2	41,026	6,824	34,202

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1887.

PROVINCES.	Improvements to Towns, &c.	Coal Mines.	Paving and Streets.	Lighting.	Water-supply.	Sewerage, including Drainage.	Harbour and Navigation.	Light-houses.	Monuments and Antiquities.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Central India . .	...	...	...	...	...	...	...	...	...	2	2	...	2
Biluchistan Agency	...	...	101	...	—17	231	...	...	...	...	315	...	315
Central Provinces .	...	568	...	...	...	...	...	...	...	...	568	...	568
Rajputana . .	120	...	68	...	2,204	248	...	...	...	122	2,762	2,762	...
Upper Burma .	10,771	...	...	...	116	...	...	...	...	4,417	15,304	...	15,304
TOTAL . Rx.	10,891	568	169	...	2,303	479	...	...	...	4,541	18,951	2,762	16,189

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS, for the Year ended 31st March 1887.

PROVINCES.	Improvements to Towns, &c.	Paving and Streets.	Water-supply.	Sewerage, including Drainage.	Harbour and Navigation.	Light-houses.	Lighting.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	18	...	...	...	...	121	139	139	...
Biluchistan Agency	...	195	3	205	...	...	...	...	403	...	403
Upper Burma	238	...	12	...	...	...	...	...	250	...	250
TOTAL . Rx.	238	195	33	205	...	...	...	121	792	139	653

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS, for the Year ended 31st March 1887.

PROVINCES.	Salt.	Postal.	Telegraph.	Forest.	Land Revenue.	Customs Excise.	Stamps and Stationery.	Viceregal Buildings.	Residences for Local Governments, &c.	Secretariat Offices.	Board of Revenue.	Mint, Treasury, and Currency.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Printing.	Political Agency.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	Rx.	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	...	1,973	...	...	...	1	71	...	...	30	...	4,492	419	3,031	446	...	61	1,291	...	...	...	772	12,587	7	12,580
Lower Burma	...	283	1,081	...	...	279	...	...	...	3,057	...	...	...	...	2,957	541	10,839	3,920	...	394	116	222	...	...	1,564	25,253	29	25,224
Assam	...	...	...	270	22	...	...	...	166	...	...	...	...	...	3,191	120	233	91	...	51	57	...	...	...	1,274	5,475	...	5,475
Bengal	...	...	...	...	13,427	4,026	336	...	158	1,319	27	...	228	100	24,562	2,480	9,815	6,331	...	7,403	6,598	144	...	...	10,224	87,178	3,275	83,903
N.-W. P. & Oudh	...	...	...	—6	9,611	3,445	...	...	147	60	436	...	...	856	6,387	381	35,732	6,757	...	1,429	1,284	...	...	...	1,127	67,646	234	67,412
Punjab	...	...	...	...	7,731	469	...	...	136	1,618	26	...	...	790	11,660	66	7,015	4,050	15	11,019	1,879	153	...	2,265	428	49,320	4,130	45,190
Madras	14	...	...	...	...	53	...	...	420	918	...	12,919	100	...	8,922	4,862	6,701	5,581	...	8,686	2,851	2,396	..	...	14,439	68,862	...	68,862
Bombay	...	...	...	3,568	43,915	5,726	...	..	5,775	...	...	...	...	51	32,593	2,475	4,282	14,336	...	18,949	18,637	1,093	...	...	18,065	169,465	12,781	156,684
TOTAL . Rx.	14	283	1,081	3,832	76,679	13,998	336	...	6,803	7,043	489	12,919	358	1,797	94,764	11,344	77,648	41,512	15	47,992	32,713	4,008	...	2,265	47,893	485,786	20,456	465,330

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1887.

PROVINCES.	Postal.	Telegraph.	Forest.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Viceregal Buildings.	Residences for Local Governments.	Secretariat Offices.	Board of Revenue.	Mint, Treasury and Currency.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Political Agency.	Printing.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	565	3	...	...	375	65	...	...	22	...	825	340	1,966	501	...	148	123	...	...	...	698	5,631	...	5,631
Lower Burma	376	661	...	...	404	...	...	882	285	...	...	...	...	2,130	915	5,092	299	...	479	599	1,194	106	...	1,868	11,290	92	11,198
Assam	...	...	63	22	...	...	...	426	...	...	...	...	49	1,467	287	572	60	...	46	45	...	50	...	1,009	4,096	...	4,096
Bengal	...	...	...	4,688	380	62	...	2,336	1,488	132	...	642	299	7,892	1,509	5,712	2,864	...	5,173	4,145	1,105	...	...	981	39,408	229	39,179
N.-W. P. & Oudh	...	...	...	8,850	823	...	...	988	162	105			5	1,921	1,048	4,367	7,111		1,981	688	...	...	...	801	28,850	...	28,850
Punjab	...	...	...	6,545	381	...	...	769	420	92	55	84	449	1,012	1,169	4,125	4,247	42	1,094	478	1,006	106	20	250	22,344	...	22,344
Madras	...	...	...	49	203	...	...	4,435	677	...	1,548	18	146	851	1,568	429	474	...	434	2,632	2,332	...	...	1,439	17,235	45	17,190
Bombay	...	...	87	9,504	501	...	...	3,488	445	...	...	...	941	3,182	3,383	1,753	5,404	...	1,936	2,923	1,428	...	...	848	35,823	207	35,616
TOTAL . Rx.	376	661	150	30,223	2,695	62	...	13,699	3,542	329	1,603	766	1,889	19,280	10,219	20,016	20,960	42	11,291	11,633	7,065	262	20	7,894	164,677	573	164,104

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1887.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	District Roads Metalled and Raised.	Village Roads.	Boat-Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	13,579	21,953	32	108	...	439	...	...	1,170	...	...	37,281	...	37,281
Lower Burma	11,071	...	...	...	...	...	...	...	...	...	...	11,071	—*1,243*	12,314
Assam	783	6,280	...	...	...	...	...	...	511	...	...	7,574	...	7,574
Bengal	7,062	1,718	...	...	...	...	...	...	...	...	...	8,780	125	8,655
North-Western Provinces & Oudh	18,440	..	...	...	...	1,550	...	...	1,480	...	...	21,470	...	21,470
Punjab	12,584	14,130	...	...	...	...	...	...	...	...	...	26,714	90	26,624
Madras	21,886	423	...	...	...	...	...	...	598	...	...	22,907	21	22,886
Bombay	30,145	35,429	1,775	...	15	...	...	...	643	...	...	68,007	...	68,007
TOTAL . Rx.	115,550	79,933	1,807	108	15	1,989	...	...	4,402	...	...	203,804	—1,007	204,811

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1887.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat-Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	45,116	3,172	...	...	...	...	...	...	...	...	48,288	...	48,288
Lower Burma	34,811	4,655	...	...	...	...	...	...	...	...	39,466	123	39,343
Assam	4,635	3,984	...	...	...	...	...	670	...	770	10,059	...	10,059
Bengal	72,946	10,992	...	...	...	...	...	115	...	...	84,053	361	83,692
North-Western Provinces and Oudh	75,701	183	...	...	9,052	...	...	2,728	...	...	87,664	...	87,664
Punjab	65,721	14,019	...	...	9,070	...	...	1,703	86	...	90,599	12	90,587
Madras	8,259	...	...	...	...	...	774	6	...	...	9,039	...	9,039
Bombay	63,710	24,255	4,453	142	59	...	...	1,169	...	...	93,788	71	93,717
TOTAL . Rx.	370,899	61,260	4,453	142	18,181	...	774	6,391	86	770	462,956	567	462,389

No. 62M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1887.

PROVINCES.	Improvements to Towns, &c.	Market.	Paving and Streets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Coal Mines.	Manufacture.	Lighting.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	7	...	...	...	...	...	...	17	24	...	24
Lower Burma	1,309	889	...	614	4,589	728	893	...	...	...	830	9,852	7,940	1,912
Assam	...	...	...	2,558	...	...	...	...	...	...	...	2,558	...	2,558
Bengal	477	...	...	8,283	3,537	3,830	—*76*	...	...	...	7,289	23,340	6,038	17,302
North-Western Provinces and Oudh	401	...	...	1,134	...	...	...	...	...	...	58	1,593	...	1,593
Punjab	894	...	...	426	...	...	621	...	...	...	...	1,941	894	1,047
Madras	3,719	...	1,587	11,532	79	...	—*43*	...	...	...	68	16,942	249	16,693
Bombay	938	...	1,979	—341	10,981	1,208	...	...	...	...	2,300	17,065	2	17,063
TOTAL . Rx.	7,738	889	3,566	24,213	19,186	5,766	1,395	...	...	...	10,562	73,315	15,123	58,192

No. 62N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1887.

PROVINCES.	Improvements to Towns, &c.	Markets.	Paving and Streets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	1,500	...	...	3	...	...	...	...	1,503	...	1,503
Lower Burma	...	23	...	...	189	476	...	...	688	212	476
Assam	...	...	...	22	...	...	...	...	22	...	22
Bengal	...	20	...	...	1,034	...	...	5,317	6,371	50	6,321
North-Western Provinces and Oudh	184	...	...	506	...	...	...	...	690	...	690
Punjab	174	...	3,425	2	...	...	5	...	3,606	...	3,606
Madras	293	...	276	29	196	...	182	82	1,058	4	1,054
Bombay	361	...	...	...	684	119	...	1,845	3,009	4	3,005
TOTAL . Rx.	2,512	43	3,701	562	2,103	595	187	7,244	16,947	270	16,677

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS for the Year ended 31st March 1887.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Political Agency.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Forests.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on banks of Hooghly River.	Printing.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	163	...	...	...	...	36	199	...	199
Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	270	...	...	...	24	314	...	314
Assam	...	...	...	...	...	101	27	...	...	...	...	1,161	...	...	252	23	...	60	18	...	...	...	482	2,124	...	2,124
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,703	5,939	...	...	...	1,090	10,732	1,149	9,583
Punjab	...	...	525	...	...	...	...	...	...	...	...	13	...	45	...	61	...	3,379	781	465	...	...	...	5,269	...	5,269
Bombay	...	...	96	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,261	828	...	...	...	64	2,249	...	2,249
TOTAL . Rx.	...	...	621	...	...	101	27	...	...	...	...	1,174	..	45	252	84	...	8,586	7,836	465	...	...	1,696	20,887	1,149	19,738

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS for the Year ended 31st March 1887.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Political Agency.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on banks of Hooghly River.	Printing.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	82	18	...	...	...	88	188	...	188
Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21	49	...	...	...	...	70	...	70
Assam	...	...	457	...	...	...	77	...	...	...	...	313	...	7	153	...	326	127	493	...	...	...	1,953	...	1,953
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	25	...	...	...	...	...	7,454	2,522	...	...	...	333	10,334	16	10,318
Punjab	...	...	964	66	...	...	...	...	...	...	102	512	...	...	187	...	2,561	1,132	305	...	...	...	5,829	...	5,829
Bombay	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	45	115	...	...	...	27	187	...	187
TOTAL . Rx.	...	...	1,421	66	...	...	77	...	...	...	127	825	...	7	340	...	10,489	3,963	798	...	...	448	18,561	16	18,545

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1887.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat-Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	33	...	478	...	167	...	...	103	...	...	781	...	781
Rajputana	...	...	155	...	...	...	...	...	...	...	155	...	155
Central Provinces	...	...	393	...	...	...	...	...	...	...	393	...	393
Burma	2,374	...	...	...	...	...	...	...	...	...	2,374	...	2,374
Assam	...	54,979	...	...	1,387	...	...	1,171	...	...	57,537	...	57,537
Bengal	64	...	...	...	...	...	...	...	...	...	64	...	64
North-Western Provinces & Oudh	19,634	33,420	11,954	587	...	...	...	529	...	...	66,124	727	65,397
Punjab	2,735	7,787	373	...	23	...	...	719	503	...	12,140	...	12,140
Madras	2,951	...	...	8	1,575	...	...	...	...	...	4,534	...	4,534
Bombay	10,447	17,333	6,482	1,453	1,831	...	...	1,169	22	...	38,737	...	38,737
TOTAL . Rx.	38,238	113,519	19,835	2,048	4,983	..	...	3,691	525	...	182,839	727	182,112

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1887.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat-Bridges and Ferries.	River Improvements.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	...	397	...	37	...	34	...	...	468	...	468
Rajputana	319	...	859	...	...	...	...	...	...	1,178	...	1,178
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...
Burma	3,199	...	...	...	...	...	...	...	...	3,199	...	3,199
Assam	808	24,970	...	...	1,033	...	1,930	...	...	28,741	...	28,741
North-Western Provinces and Oudh	56,697	24,244	14,862	3,501	...	...	926	...	...	100,230	305	99,925
Punjab	10,455	6,133	10,676	171	1,485	...	1,416	7,016	...	37,358	...	37,358
Madras	595	...	1,079	...	4	357	...	...	...	2,035	...	2,035
Bombay	13,399	10,705	14,466	325	941	...	372	151	...	40,359	...	40,359
Bengal	22	...	...	...	...	...	...	...	...	22	...	22
TOTAL . Rx.	85,494	66,052	42,339	4,003	3,500	357	4,678	7,167	...	213,590	305	213,285

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1887.

PROVINCES.	Improvements to Towns, &c.	Markets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Paving and Streets.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	...	5	...	...	...	...	89	94	...	94
Central Provinces	...	...	...	...	...	...	...	...	...	...	...
Burma	585	2,986	...	691	...	...	...	...	4,262	...	4,262
Assam	...	64	611	...	...	...	...	551	1,226	...	1,226
North-Western Provinces and Oudh	688	..	123	...	...	...	...	106	917	652	265
Punjab	1,660	...	5,185	...	...	71	23	552	7,491	...	7,491
Madras	...	...	...	..	...	63	...	...	63	...	63
Bombay	...	...	1,327	125	...	...	..	18	1,470	...	1,470
TOTAL . Rx.	2,933	3,050	7,251	816	...	134	23	1,316	15,523	652	14,871

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1887.

PROVINCES.	Improvements to Towns, &c.	Markets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Paving and Streets.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	...	7	...	...	6	...	15	28	...	28
Rajputana	11	...	...	...	...	...	...	...	11	...	11
Central Provinces	...	...	...	...	...	...	...	...	...	...	...
Burma	...	276	...	161	...	...	...	...	437	...	437
Assam	...	26	127	...	...	91	...	87	331	...	331
North-Western Provinces and Oudh	1,646	...	190	...	...	...	...	...	1,836	44	1,792
Punjab	194	...	3,921	...	...	113	1,095	14	5,337	...	5,337
Madras	...	...	...	...	...	52	...	...	52	...	52
Bombay	...	...	88	144	...	...	...	...	232	...	232
TOTAL . Rx.	1,851	302	4,333	305	...	262	1,095	116	8,264	44	8,220

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section L.—Army.

Revenue Rx. 985,003. Expenditure Rx. 19,525,042.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Army—Effective	63	Abstract Account of Receipts and Charges	156	...	929,138	16,229,677
„ Non-Effective	63	Ditto Included in Account No. 63	156	...	55,865	3,295,365
	63A	Detailed Account of Receipts	158	985,003	...	...
	63B	Detailed Account of Charges	161	19,525,042	...	...
	64	Statement of Established Strength	168	...	...	...
		TOTAL		...	985,003	19,525,042

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1887.

ARMY RECEIPTS.

Number of corresponding Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
			Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
	EFFECTIVE SERVICES.								
1	Army and Garrison Staff	158	...	21	...	21	...	...	21
3	Regimental Pay, Allowances, and Charges	"	6,343	18,391	2,990	27,724	...	...	27,724
4	Commissariat Establishments, Supplies, and Services	"	339,632	116,995	119,707	576,334	...	...	576,334
5	Remount and Cattle Establishments, Supplies, and Services	"	7,414	3,642	895	11,951	...	...	11,951
6	Clothing Establishments, Supplies, and Services	"	42,893	20,029	10,550	73,472	9,799	3,685	86,956
7	Barrack Establishments, Supplies, and Services	159	582	1,255	691	2,528	...	...	2,528
8	Administration of Martial Law	"	2,961	1,659	...	4,620	...	...	4,620
9	Medical Establishments, Supplies, and Services	"	8,168	7,361	975	16,504	...	...	16,504
10	Ordnance Establishments, Stores, and Camp Equipage	"	37,961	33,645	22,056	93,662	2,553	960	97,175
12	Education	"	988	70	40	1,098	...	...	1,098
13	Sea Transport Charges	160	6,559	1,446	360	8,365	34,810	13,091	56,266
14	Miscellaneous Services	"	10,332	37,214	415	47,961	...	...	47,961
	TOTAL EFFECTIVE SERVICES		463,833	241,728	158,679	864,240	47,162	17,736	929,138
	NON-EFFECTIVE SERVICES.								
17	Military Pensions to Europeans	160	277	5,905	1,534	7,716	...	...	7,716
19	Widows' Pensions and Compassionate Allowances	"	23,133	9,779	9,350	42,262	4,278	1,609	48,149
	TOTAL NON-EFFECTIVE SERVICES		23,410	15,684	10,884	49,978	4,278	1,609	55,865
	TOTAL ARMY RECEIPTS . Rx.		487,243	257,412	169,563	914,218	51,440	19,345	985,003

ARMY CHARGES.

Number of Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND.		Exchange on charges in England.	Total India and England.
							Stores.	Other Charges.		
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	£	*Rx.*	*Rx.*
1	Army and Garrison Staff	161	259,303	138,022	106,532	503,857	...	...	...	503,857
2	Administrative Staff	,,	98,168	43,243	46,945	188,356	...	...	...	188,356
3	Regimental Pay, Allowances, and Charges	162	4,066,071	1,497,069	1,306,540	6,869,680	...	959,428	360,808	8,189,916
4	Commissariat Establishments, Supplies, and Services	,,	1,797,001	1,382,342	451,180	3,630,523	35,867	103	13,527	3,680,020
5	Remount and Cattle Establishments, Supplies, and Services	163	154,379	82,863	11,315	248,557	...	24,548	9,232	282,337
6	Clothing Establishments, Supplies, and Services	164	93,010	30,223	19,785	143,018	289,676	...	108,937	541,631
7	Barrack Establishments, Supplies, and Services	,,	134,451	76,887	26,613	237,951	...	...	...	237,951
8	Administration of Martial Law	,,	12,686	9,386	5,471	27,543	...	...	...	27,543
9	Medical Establishments, Supplies, and Services	,,	349,795	168,533	105,680	624,008	18,507	3,411	8,243	654,169
10	Ordnance Establishments, Stores, and Camp Equipage	165	265,345	82,723	101,999	450,067	143,228	3,322	55,112	651,729
11	Ecclesiastical	,,	14,958	7,811	6,006	28,775	...	...	...	28,775
12	Education	,,	16,616	14,212	5,335	36,163	...	...	...	36,163
13	Sea Transport Charges	166	28,758	19,285	15,630	63,673	...	301,666	113,446	478,785
14	Miscellaneous Services	,,	145,942	388,614	86,150	620,706	...	6,845	2,574	630,125
15	Volunteer Corps	,,	51,177	32,146	14,997	98,320	...		...	98,320
	TOTAL EFFECTIVE SERVICES		7,487,660	3,973,359	2,310,178	13,771,197	487,278	1,299,323	671,879	16,229,677
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	166	4,736	1,038	1,000	6,774	...	13	5	6,792
17	Military Pensions to Europeans	167	44,779	53,570	14,132	112,481	...	1,695,217	637,513	2,445,211
18	Military Pensions to Natives	,,	313,664	226,130	114,755	654,549	...	...	...	654,549
19	Widows' Pensions and Compassionate Allowances	,,	7,636	9,535	4,178	21,349	...	82,335	30,963	134,647
20	Departmental Pensions	,,	25,768	13,306	15,092	54,166	...	...	...	54,166
	TOTAL NON-EFFECTIVE SERVICES		396,583	303,579	149,157	849,319	...	1,777,565	668,481	3,295,365
	TOTAL ADJUSTED CHARGES		7,884,243	4,276,938	2,459,335	14,620,516	487,278	3,076,888	1,340,360	19,525,042
	Unadjusted Expenditure		...	...	...	...	...	...	...	...
	TOTAL ARMY CHARGES . Rx.		7,884,243	4,276,938	2,459,335	14,620,516	3,564,166		1,340,360	19,525,042

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1887.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 1.				
ARMY AND GARRISON STAFF.				
Miscellaneous	...	21	...	21
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	1,358	464	792	2,614
Unclaimed Balances of Deserters and others	30	39	15	84
Hutting Money	...	12,402	265	12,667
Miscellaneous	4,955	5,486	1,918	12,359
TOTAL . Rx.	6,343	18,391	2,990	27,724
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	50,316	16,983	30,134	97,433
Malt Liquor	227,043	80,638	81,164	388,845
Rum and Arrack	13,787	7,249	3,777	24,813
Commissariat Cattle	...	391	126	517
Value of Stores, &c., issued to other Departments	6,073	1,540	...	7,613
Miscellaneous	6,587	6,787	2,078	15,452
Hissar Cattle Farm	3,915	...	...	3,915
Receipts on account of Kheddas	10,243	...	...	10,243
Sale of Transport Cattle	11,799	1,860	1,277	14,936
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, &c.	9,869	1,441	1,138	12,448
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, &c.	...	106	13	119
TOTAL . Rx.	339,632	116,995	119,707	576,334
RECEIPTS UNDER GRANT 5.				
REMOUNT AND CATTLE ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	101	...	...	101
Sale of Regimental Cast Horses	1,651	1,825	756	4,232
Sale of Chargers selected by Officers	4,306	1,758	96	6,160
Rent of Lands	209	...	...	209
Miscellaneous	1,147	59	43	1,249
TOTAL . Rx.	7,414	3,642	895	11,951
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing, &c.	12,497	7,334	4,678	24,509
Necessaries	29,902	9,139	5,842	44,883
Hyderabad Contingent	...	2,840	...	2,840
Value of Stores issued to other Departments	453	257	...	710
Miscellaneous	41	459	30	530
TOTAL IN INDIA . Rx.	42,893	20,029	10,550	73,472
IN ENGLAND: Value of Clothing and Necessaries, in possession of Regiments on their transfer from the Indian to the British Establishment and Proceeds of Sale of Unserviceable Clothing Stores, &c.				£9,799
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.				3,685
TOTAL . Rx.				86,956

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1887 —*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Barrack and Hospital Furniture, Bedding, &c.	569	790	568	1,927
Recoveries for damaged or deficient Barrack Furniture, Utensils, &c	13	88	21	122
Miscellaneous	...	366	102	468
Value of Stores issued to other Departments	...	11	...	11
TOTAL . Rx.	582	1,255	691	2,528
RECEIPTS UNDER GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Receipts from Regimental, Garrison, and Station Prison Funds	2,961	1,659	...	4,620
TOTAL . Rx.	2,961	1,659	...	4,620
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	7,118	230	650	7,998
Stoppages for Men in Hospital	1	35	35	71
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	133	133
Miscellaneous	1,049	354	157	1,560
Value of Stores issued to other Departments	...	6,742	...	6,742
TOTAL . Rx.	8,168	7,361	975	16,504
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	32,950	10,561	20,711	64,222
Work executed in Manufacturing Departments	...	324	54	378
Hyderabad Contingent	...	2,698	...	2,698
Miscellaneous	3,113	1,500	712	5,325
Value of Stores issued to other Departments	1,898	18,562	579	21,039
TOTAL IN INDIA . Rx.	37,961	33,645	22,056	93,662
IN ENGLAND:				
Value of Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment and Proceeds of Sale of Unserviceable Military Stores, &c. £				2,553
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				960
TOTAL . Rx.				97,175
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	1	11	...	12
Receipts from Schools, &c.	880	59	40	979
Miscellaneous	107	...	...	107
TOTAL . Rx.	988	70	40	1,098

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1887—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 13.				
SEA TRANSPORT CHARGES.				
Table Money	806	1,407	352	2,565
Passage Money	...	39	6	45
Recoveries of Table Money, &c., in the Indian Troopships	5,753	...	...	5,753
Recoveries for Medical comforts, &c.	...	...	2	2
TOTAL IN INDIA . Rx.	6,559	1,446	360	8,365
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, Recoveries on account of Messing, &c. £			34,607	
Passage of Officers and Troops:				
Recoveries on account of Messing			203	
				34,810
EXCHANGE ON RECEIPTS IN ENGLAND			Rx.	13,091
			TOTAL . Rx.	56,266
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	5,924	1,753	263	7,940
Fines and Penalties	...	363	22	385
Miscellaneous	4,408	35,098	130	39,636
TOTAL . Rx.	10,332	37,214	415	47,961
RECEIPTS UNDER GRANT 17.				
MILITARY PENSIONS TO EUROPEANS.				
Retired Officers, Hyderabad Administration	277	5,905	1,534	7,716
TOTAL . Rx.	277	5,905	1,534	7,716
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Military Service Family Pensions	23,133	9,779	9,333	42,245
Miscellaneous (Artillery Charitable Fund recoveries)	...	...	17	17
TOTAL IN INDIA . Rx.	23,133	9,779	9,350	42,262
IN ENGLAND:				
Subscriptions towards Indian Military Service Family Pensions			£	4,278
EXCHANGE ON RECEIPTS IN ENGLAND			Rx.	1,609
			TOTAL . Rx.	48,149
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	487,243	257,412	169,563	914,218
IN ENGLAND	...	...	...	51,440
EXCHANGE	...	...	...	19,345
			TOTAL . Rx.	985,003

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1887.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	24,466	12,335	12,466	49,267
Adjutant General's Department	29,249	14,104	13,352	56,705
Quarter Master General's Department	41,851	28,410	18,512	88,773
Artillery Inspection	1,206	...	...	1,206
Musketry Inspection	13,006	3,923	4,035	20,964
Gymnastic Instruction	2,165	...	1,473	3,638
Garrison Instruction	6,919	1,309	1,336	9,564
Divisional and Brigade Staff	90,156	55,281	37,768	183,205
Garrison and Station Staff	19,830	12,860	6,473	39,163
Hill Sanitaria	20,021	3,395	6,026	29,442
Miscellaneous Depôts	...	3,637	4,835	8,472
Staff of Local Forces	6,945	...	...	6,945
Bazar Establishment	1,378	114	61	1,553
Station Conservancy	1,689	2,654	195	4,538
Staff, Miscellaneous	422	...	...	422
TOTAL . Rx.	259,303	138,022	106,532	503,857
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	15,115	...	...	15,115
Personal Staff of Governor General, Governors, and Lieutenant-Governors	9,572	3,206	3,866	16,644
Controller's Office	9,617	4,562	5,077	19,256
Military Accountant's Office	6,587	3,551	3,833	13,971
Pay Examiner's Office	15,106	7,546	8,746	31,398
Commissariat and Remount Accounts	14,266	6,632	...	20,898
Commissariat, Barrack, and Remount Accounts	...	...	6,754	6,754
Medical and Fund Accounts	4,682	3,172	...	7,854
Ordnance and Clothing Accounts	8,457	4,091	4,570	17,118
Medical Accounts	...	...	2,621	2,621
Fund Accounts	...(*a*)	...(*a*)	848	848
Circle and Pension Pay Offices	14,766	10,483	10,630	35,879
TOTAL . Rx.	98,168	43,243	46,945	188,356

(*a*) Included in "Medical Accounts" with which the Fund Account Offices were amalgamated.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1887 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	Rx.	Rx.	Rx.	Rx.
European Army.				
Royal Artillery	436,367	174,942	183,989	795,298
Cavalry	218,231	68,168	32,113	318,512
Royal Engineers	7,731	4,856	2,349	14,936
Infantry	1,265,649	431,559	301,507	1,998,715
Invalid and Veteran Establishment	3,108	9,217	802	13,127
Staff Corps	26,328	19,107	7,169	52,604
General List, Cavalry	3,469	2,647	1,389	7,505
General List, Infantry	12,284	6,678	221	19,183
Unattached Officers	1,202	911	...	2,113
General Officers unemployed	3,018	3,776	1,114	7,908
Colonels' Allowances	7,187	3,430	1,524	12,141
Recruiting Rewards, &c.	—116	58	130	72
Hutting Money	917	74	797	1,788
Marching Batta	435	54	150	639
Postage Charges	2,764	709	738	4,211
Purchase of Books, &c.	755	...	72	827
Incidental expenses of a regimental nature	3,843	2,909	1,507	8,259
	1,993,172	729,095	535,571	3,257,838
IN ENGLAND:				
Payments to the Imperial Government on account of Disbursements by the War Office in the year 1886-87, in respect of Her Majesty's British Forces serving in India.	£700,000			£
Sums brought to account in adjustment of Credits to the Indian Troop Service, included in the Army effective Accounts with the War Office	£1,526			701,526
Furlough Allowances of Officers of the Indian Service				173,607
Furlough Allowances of Officers of British Regiments serving in India				75,352
Advances to Regiments proceeding to India				3,531
Pay and Allowances during Voyage of Regiments returning from India				4,562
Outfit allowance to officers on promotion to Commissioned rank				850
			£	959,428
EXCHANGE ON CHARGES IN ENGLAND			Rx.	360,808
		TOTAL EUROPEAN ARMY	Rx.	4,578,074
Native Army.				
Artillery	28,291	...	10,260	38,551
Body Guard	5,592	3,363	5,351	14,306
Cavalry	837,738	75,053	233,518	1,146,309
Sappers and Miners	45,350	49,876	27,781	123,007
Infantry	1,073,726	592,614	458,467	2,124,807
Hutting Money	8,828	25,550	6,452	40,830
Marching Batta	18,438	1,136	10,300	29,874
Incidental charges of a regimental nature	2,320	1,107	2,057	5,484
Kit Money to Recruits	28,663	4,908	6,528	40,099
Annual Grant-in-aid of Half Mounting	22,534	13,909	9,676	46,119
Postage Charges	1,419	458	579	2,456
TOTAL NATIVE ARMY Rx.	2,072,899	767,974	770,969	3,611,842
TOTAL { INDIA	4,066,071	1,497,069	1,306,540	6,869,680
ENGLAND			£	959,428
EXCHANGE			Rx.	360,808
			Rx.	8,189,916
GRANT 4. COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Establishment.				
Supervising Staff	19,186	5,390	5,708	30,284
Executive Establishment	99,759	53,754	41,199	194,712
Subordinate Establishment	36,631	22,303	10,525	69,459
Transport Branch	153,375	77,107	22,175	252,657
Khedda Establishment and Charges	12,433	...	...	12,433
Hissar Cattle Farm	3,161	...	...	3,161
Supplies.				
Provisions for Europeans	394,207	167,309	109,961	671,477
Provisions for Natives	47,057	255,724	28,484	331,265
Carried over	765,809	581,587	218,052	1,565,448

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1887 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward .	765,809	581,587	218,052	1,565,448
GRANT 4—*contd.* COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*contd.*				
Supplies—contd.				
Compensation to Natives for Dearness of Provisions .	56,401	682	728	57,811
Compensation to Native Cavalry for Dearness of Forage	8,058	...	...	8,058
Purchase of Reserve Stock	1,396	35,325	191	36,912
Malt Liquor	250,237	58,405	57,221	365,863
Contingent Expenses	2,202	31,082	2,457	35,741
Rum	...	686	149	835
Services.				
Purchase of Battery Mules, Ponies and Bullocks .	...	...	591	591
Feed of Cattle	...	1,022	...	1,022
Hire of Transport	70,092	77,196	11,014	158,302
Sea and Inland Water Charges	9,898	220,924	3,569	234,391
Railway Charges	259,657	85,544	66,740	411,941
Khedda Charges	3,667	...	...	3,667
Feed of Horses, Battery Mules, and Ponies, &c. .	83,903	45,235	39,564	168,702
Regimental Equipments and Camp Contingencies .	6,857	17,352	1,879	26,088
Implements, Godown Furniture, and Contingencies .	17,010	190	1,579	18,779
Cattle Farm	1,649	...	...	1,649
Freight Charges of Stores from England . . .	648	446	323	1,417
Freight Charges of Stores from Port to Port .	...	...	1,498	1,498
Purchase and Repair of Gear for battery animals .	...	...	453	453
Miscellaneous	20,434	23,924	11,145	55,503
Transport Branch.				
Depôt and Regimental:				
Purchase of Transport Animals	29,552	65,847	689	96,088
Feed of Government Cattle	159,612	106,420	22,106	288,138
Permanent Hired Transport	12,746	10,465	824	24,035
Purchase and Repair of Gear, Carts, and Equipments	23,928	18,103	9,710	51,741
Rent and Repairs of Buildings	47	...	...	47
Miscellaneous (including clothing) . . .	12,277	1,232	385	13,894
Ambulance Transport:				
Feed of Cattle	...	99	...	99
Permanent Hired Transport	92	...	...	92
Purchase and Repair of Doolies, Gear, Carts, and Equipments	829	457	268	1,554
Miscellaneous (including clothing) . . .	...	119	45	164
IN ENGLAND: TOTAL IN INDIA . Rx.	1,797,001	1,382,342	451,180	3,630,523
Stores for India:				
Malt Liquor	...	...	...	16,703
Commissariat	...	...	...	19,164
Purchase of Rams for the Hissar Farm . .	...	...	...	103
			£	35,970
EXCHANGE ON CHARGES IN ENGLAND . . .	...	...	... Rx.	13,527
TOTAL . Rx.	...	...	...	3,680,020
GRANT 5. REMOUNT AND CATTLE ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	3,314	...	...	3,314
Establishment (Reserve Depôt)	8,167	7,675	123	15,965
Horse-breeding Operations	3,985	...	720	4,705
Veterinary Inspection	4,162	1,981	1,863	8,006
Remount Depôt—Garden-Reach	3,555	...	...	3,555
Purchase of Remounts	107,108	61,824	5,197	174,129
Feed of Cattle and Remounts	7,039	6,354	667	14,060
Miscellaneous	17,049	5,029	2,745	24,823
TOTAL IN INDIA . Rx.	154,379	82,863	11,315	248,557
IN ENGLAND:				
Purchase of Stallions			£	24,548
EXCHANGE ON CHARGES IN ENGLAND			Rx.	9,232
		TOTAL .	Rx.	282,337

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1887 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Clothing Depôt, Presidency	4,096	3,621	3,059	10,776
Manufacturing and Store Establishment	3,075	1,973	2,785	7,833
Supplies and Services at the Agency	50,445	13,685	7,382	71,512
Supplies and Services Regimentally	6,211	1,687	1,517	9,415
Compensation in lieu of Clothing	29,183	8,856	7,830	45,869
Allowance for Wicker Helmets	...	401	...	401
	93,010	30,223	22,573	145,806
Deduct—Value of supplies to Civil Departments	...	...	2,788	2,788
TOTAL IN INDIA . Rx.	93,010	30,223	19,785	143,018
IN ENGLAND:				
Stores for India—				
Clothing . . . . . £				289,676
EXCHANGE ON CHARGES IN ENGLAND . . Rx.				108,937
TOTAL . Rx.				541,631
GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	4,727	...	4,727
Subordinate Establishments	38,119	20,895	5,676	64,690
Barrack Furniture	...	16,189	...	16,189
Barrack Bedding	40,775	16,360	6,097	63,232
Lighting Charges	22,190	7,616	3,974	33,780
Miscellaneous	33,367	11,100	10,866	55,333
TOTAL . Rx.	134,451	76,887	26,613	237,951
GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	5,966	2,657	2,787	11,410
Judge Advocate General's Department, Districts	6,559	6,653	2,630	15,842
Miscellaneous	161	76	54	291
TOTAL . Rx.	12,686	9,386	5,471	27,543
GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	10,986	6,446	5,347	22,779
Medical Establishments, Districts	235,607	112,266	73,989	421,862
Army Hospital Native Corps	14,689	5,286	3,679	23,654
Medical Store Depôts	9,708	5,025	4,704	19,437
General Hospital, Kurrachee	...	...	162	162
Followers Hospitals	268	1,846	159	2,273
Miscellaneous	2,365	2,249	2,610	7,224
Supplies	92,159	49,076	31,409	172,644
	365,782	182,194	122,059	670,035
Deduct—Value of Stores supplied to Civil Departments	15,987	13,661	16,379	46,027
TOTAL IN INDIA . Rx.	349,795	168,533	105,680	624,008
IN ENGLAND:				
Pay and Allowances of Surgeons on Appointment, &c.				3,411
Stores for India—				
Medical				18,507
			£	21,918
EXCHANGE ON CHARGES IN ENGLAND			Rx.	8,243
			TOTAL . Rx.	654,169

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1887 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 10. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Supervising Staff	18,947	6,567	5,888	31,402
Arsenals, and Depôts	71,427	36,435	45,891	153,753
Manufacturing Establishments	79,441	18,969	36,959	135,369
Camp Equipage Department	...	2,321	...	2,321
Harbour Defences	...	...	3,182	3,182
Miscellaneous	3,373	1,547	...	4,920
Local supplies of Stores for Arsenals and Depôts	36,891	9,908	24,559	71,358
Local supplies of Stores to Manufacturing Establishments	56,143	3,191	5,496	64,830
Purchase of Timber	3,883	5,650	5,447	14,980
Repair of Harness and Saddlery	595	345	210	1,150
Freight and Charges of Stores from Port to Port	834	3,349	1,048	5,231
Freight and Charges of Stores from England	2,027	134	888	3,049
Miscellaneous	9,152	4,331	574	14,057
Purchase and Repair of Camp Equipage	29,861	3,667	3,715	37,243
Gymnasia Stores and Apparatus	99	17	4	120
Army Signalling and Telegraph Stores	638	955	...	1,593
Purchase of Line Gear, &c.	6,070	7,083	2,544	15,697
	319,381	104,469	136,405	560,255
Deduct—Value of Stores supplied to Civil Departments	54,036	21,746	34,406	110,188
TOTAL IN INDIA . Rx.	265,345	82,723	101,999	450,067
IN ENGLAND:				£
Expenses incurred by Officers acquiring Scientific knowledge				621
Pay and Expenses of Officers specially employed; of Non-Commissioned Officers of the Indian Establishment under instruction at Woolwich; and of Artificers having special technical training, for various Government Factories in India; and other Miscellaneous Expenditure				2,352
Pay of Lieutenant-Colonel F. Weldon while in England in connection with the manufacture of his Range-finder				121
Freight of unserviceable Military Stores, &c.				228
Stores for India—				
Ordnance and Miscellaneous				143,228
			£	146,550
EXCHANGE ON CHARGES IN ENGLAND . . Rx.				55,112
TOTAL . Rx.				651,729
GRANT 11. ECCLESIASTICAL. (*a*)				
Chaplains to the Army (Presbyterian)	724	808	...	1,532
Chaplains to the Army (Roman Catholic)	14,234	7,003	6,006	27,243
TOTAL . Rx.	14,958	7,811	6,006	28,775
GRANT 12. EDUCATION.				
Army Schools (European Army)	3,081	3,579	3,158	9,818
Army Schools (Native Army)	—4	...	...	—4
Lawrence Military Asylum	11,294	...	1,465	12,759
Military Normal School	...	198	...	198
Kidderpore Lower Orphan School	434	...	...	434
Donations, &c., to Educational Institutions	1,811	10,435	712	12,958
TOTAL . Rx.	16,616	14,212	5,335	6,163

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 80.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1887 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	19,206	19,192	15,483	53,881
Medical Comforts, &c., to Troops proceeding to Sea	455	93	147	695
India Troop Transports	9,097	...	...	9,097
TOTAL IN INDIA . Rx.	28,758	19,285	15,630	63,673
IN ENGLAND:				
Indian Troop Service . . . . . £				295,243
Passage of Officers and Troops otherwise than in Troopships				6,423
£				301,666
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				113,446
TOTAL . Rx.				478,785
GRANT 14.				
MISCELLANEOUS SERVICES.				
Sub-Marine Mining	2,343	1,334	1.916	5,593
Miscellaneous Services	143,599	387,280	84,234	615,113
TOTAL IN INDIA . Rx.	145,942	388,614	86,150	620,706
IN ENGLAND:				
Pay and Expenses of officers studying the Russian Language				2,924
Expenses in connection with the Indian contingent engaged in the Expedition to Egypt in 1882				3,921
£				6,845
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				2,574
TOTAL . Rx.				630,125
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	31,936	21,296	7,502	60,734
Capitation Grants	19,241	10,850	7,495	37,586
TOTAL . Rx.	51,177	32,146	14,997	98,320
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	48	119	100	267
Victoria Cross	17	3	13	33
Annuities for Meritorious Services	61	79	...	140
Gratuities for Meritorious Services	12	6	13	31
Order of British India	3,456	733	724	4,913
Order of Merit	1,142	98	150	1,390
TOTAL IN INDIA . Rx.	4,736	1,038	1,000	6,774
IN ENGLAND:				
Cost of Medals . . . . . £				13
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				5
TOTAL . Rx.				6,792

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1887 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 17.				
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	44,386	52,940	14,083	111,409
Wound Pensions	293	134	49	476
Gratuities	100	496	...	596
TOTAL IN INDIA . Rx.	44,779	53,570	14,132	112,481
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service, including pay of Non-effective Colonels of Royal Artillery and new Line Regiments				1,563,577
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India				106,203
Compassionate Allowances to Officers removed from the Service, &c.				2,543
Pensions of Non-Commissioned Officers and Soldiers				20,482
Lord Clive's Fund—Payments to the Representatives of Lord Clive				1,049
Gratuity equal to the Value of his commission granted to an officer of a British (formerly Indian) Regiment on his retirement from the service				1,363
			£	1,695,217
EXCHANGE ON CHARGES IN ENGLAND			Rx.	637,513
TOTAL . Rx.				2,445,211
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid and Wound Pensions	284,669	199,652	104,822	589,143
Gratuities	699	505	362	1,566
Family Pensions	28,296	25,973	9,571	63,840
TOTAL . Rx.	313,664	226,130	114,755	654,549
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	6,070	9,337	3,975	19,382
Compassionate Allowances	791	44	60	895
Indian Military Service Family Pensions	775	154	143	1,072
TOTAL IN INDIA . Rx.	7,636	9,535	4,178	21,349
IN ENGLAND:				
Pensions of Widows & Families of Officers killed in the Mutiny or otherwise in discharge of duty			£	9,893
Gratuities to ditto				1,538
Pensions of Widows and Families of Officers, &c., of the Indian Service				62,622
Indian Military Service Family Pensions towards which the officers subscribed				8,282
			£	82,335
EXCHANGE ON CHARGES IN ENGLAND			Rx.	30,963
TOTAL . Rx.				134,647
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	23,518	13,218	13,024	49,760
Gratuities	531	13	274	818
Compassionate Allowances	1,719	75	1,794	3,588
TOTAL . Rx.	25,768	13,306	15,092	54,166
TOTAL EXPENDITURE, MILITARY DEPT:				
IN INDIA	7,884,243	4,276,938	2,459,335	14,620,516
IN ENGLAND			£	3,564,166
EXCHANGE ON PAYMENTS IN ENGLAND			Rx.	1,340,360
TOTAL . Rx.				19,525,042

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1886-87.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
European Army.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Royal Artillery	278	6,505	6,783	107	2,555	2,662	137	3,169	3,306	522	12,229	12,751
Cavalry	174	3,612	3,786	60	1,204	1,264	30	602	632	264	5,418	5,682
Royal Engineers	215	...	215	39	...	39	40	...	40	294	...	294
Infantry	957	32,478	33,435	319	10,824	11,143	261	8,856	9,117	(*a*) 1,537	52,158	53,695
Invalid & Veteran Establishment	8	5	13	13	52	65	4	...	4	25	57	82
Staff Corps	376	...	376	261	...	261	211	...	211	(*a*) 848	...	848
General List, Cavalry	19	...	19	16	...	16	8	...	8	(*a*) 43	...	43
General List, Infantry	82	...	82	42	...	42	22	...	22	(*a*) 146	...	146
Unattached Officers	1	...	1	1	...	1	...	...	...	2	...	2
General Officers unemployed	19	...	19	10	...	10	10	...	10	39	...	39
Total European Army	2,129	42,600	44,729	868	14,635	15,503	723	12,627	13,350	3,720	69,862	73,582

	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Native Army.												
Artillery	17	2,200	2,217	...	271	271	8	723	731	25	3,194	3,219
Body Guard	2	120	122	4	3	7	1	71	72	7	194	201
Cavalry	251	16,292	16,543	40	2,104	2,144	71	4,496	4,567	362	22,892	23,254
Sappers and Miners	71	1,352	1,423	89	1,408	1,497	70	857	927	230	3,617	3,847
Infantry	534	52,009	52,543	288	28,449	28,737	234	22,256	22,490	1,056	102,714	103,770
Total Native Army	875	71,973	72,848	421	32,235	32,656	384	28,403	28,787	1,680	132,611	134,291
Total European and Native Army	3,004	114,573	117,577	1,289	46,870	48,159	1,107	41,030	42,137	5,400	202,473	207,873

(*a*) Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section L. L.—Special Defence Works.

Expenditure Rx. 3,25,626.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Special Defence Works	65	Special Defence Works—Expenditure .	170	...	...	325,626
		TOTAL . RX.		...	...	325,626

No. 65.—ACCOUNT of EXPENDITURE on SPECIAL DEFENCE WORKS for the Year ended 31st March 1887.

	Amount of Estimate.	Outlay during year.	To end of previous year.	TOTAL.
SPECIAL DEFENCE WORKS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
INSPECTOR GENERAL, MILITARY WORKS.				
COAST DEFENCES.				
Works.				
Improvements to Fulta Battery	28,500	5,935	2,108	8,043
„ „ Grand Magazine	3,387	1,606	...	1,606
„ „ Prince of Wales' and Royal Magazines	...	592	...	592
TOTAL COAST DEFENCES . Rx.	...	8,133	2,108	10,241
FRONTIER DEFENCES.				
New Defensible Post at Multan	82,600	32,597	28,590	61,187
Redoubt at Miri	9,547	4,332	...	4,332
Road from Quetta to Belali	...	1,632	...	1,632
Belali Raji Position	...	45	...	45
Block Houses at Peshin Railway Bridge	3,924	740	3,923	4,663
Experiments	...	2	...	2
Drawing Instruments	...	19	...	19
TOTAL FRONTIER DEFENCES . Rx.	...	39,367	32,513	71,880
Armaments.				
Hotchkiss Guns purchased by Secretary of State	...	119,598	...	119,598
TOTAL WORKS . Rx.	...	167,098	34,621	201,719
DEDUCT—Chargeable to Ordinary Military Works Grant	...	12,597	34,621	47,218
Net Outlay	...	154,501	...	154,501
Exchange on Expenditure in England	...	44,977	...	44,977
TOTAL INSPECTOR GENERAL OF MILITARY WORKS . Rx.	...	199,478	...	199,478
BOMBAY.				
COAST DEFENCES.				
Fortifications at Aden	...	44,806	45,557	90,363
„ „ Bombay	36,600	11,383	11,037	22,420
„ „ Manora	11,655	1,829	2,309	4,138
Petroleum Works in connection with Karachi Cliff	10,994	4,556	4,262	8,818
Removal of Deep Water Point and Extension of Eastern Groyne Karachi	35,000	5,500	...	5,500
TOTAL . Rx.	...	68,074	63,165	131,239
DEDUCT—Chargeable to Ordinary Military Works Grant	...	...	63,165	63,165
Net Outlay on Works	...	68,074	...	68,074
Establishment	...	13,037	...	13,037
Tools and Plant	...	838	...	838
Suspense	...	451	...	451
Exchange on Expenditure in England	...	2,509	...	2,509
TOTAL BOMBAY . Rx.	...	84,909	...	84,909
LOWER BURMA.				
Fortifications at Monkey Point, Rangoon	45,791	9,346	29,290	38,636
DEDUCT—Outlay chargeable to Ordinary Military Works Grant	..	...	29,290	29,290
Net Outlay on Works	...	9,346	...	9,346
Establishment	...	1,682	...	1,682
Tools and Plant	...	1,450	...	1,450
Suspense	...	...	...	...
TOTAL LOWER BURMA . Rx.	...	12,478	...	12,478
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS	...	296,865	...	296,865
DEDUCT—Expenditure in England brought to book and exchange thereon	...	126,269 47,486	...	126,269 47,486
Net Indian Outlay . Rx.	...	123,110	...	123,110
Outlay in England* . £	...	147,170	...	147,170
Exchange . Rx.	...	55,346	...	55,346
TOTAL . Rx.	...	325,626	...	325,626

* Includes payments for the following :—

	£
Hotchkiss guns	119,597
Heavy guns	18,000
Gardner guns	5,726
Military Works Stores	218
Moiety Aden Defences	3,629
	147,170

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section M.—Provincial.

Revenue nil. Expenditure Rx. 35,665.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Adjustment on account of Provincial Services.	66	Provincial Balances	172	2,126,159	...	...
	67	Local Balances	173	1,279,633	...	...
	68	Provincial and Local Surpluses and Deficits	174	...	...	35,665
		Total .		...	...	35,665

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1887.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	311,715	683,422	613	995,750	798,121	1,570	799,691	196,059	...	115,656
Burma	...	1,329,451	2,953	1,332,404	1,260,003	658	1,260,661	71,743	71,743	...
Assam	96,983	450,037	13,080	560,100	421,682	70,011	491,693	68,407	...	28,576
Bengal	146,981	4,395,850	1,610	4,544,441	4,324,603	19,946	4,344,549	199,892	52,911	...
N.-W. Provinces and Oudh	446,214	3,404,245	4,987	3,855,446	3,242,908	178,732	3,421,640	433,806	...	12,408
Punjab	170,463	1,560,816	29,818	1,761,097	1,582,796	4,732	1,587,528	173,569	3,106	...
Madras	355,016	2,485,198	22,048	2,862,262	2,396,415	32,142	2,428,557	433,705	78,689	...
Bombay	710,347	3,892,839	7,824	4,611,010	3,998,912	63,120	4,062,032	548,978	...	161,369
TOTAL . Rx.	2,237,719	18,201,858	82,933	20,522,510	18,025,440	370,911	18,396,351	2,126,159	206,449	318,009

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1887.

	Opening Balance.	Receipts.		Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt.	Incorporated Local Funds Deficits, excluding Debt.
		Revenues as per Account No 8.	Transfers between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	10,823	17,042	...	17,042	...	27,865	16,658	...	16,658	...	16,658	11,207	384	...
Central Provinces	64,629	84,625	1,570	86,195	11,776	162,600	89,463	613	90,076	9,293	99,369	63,231	...	3,881
Burma	18,863	121,946	658	122,604	...	141,467	95,666	2,953	98,619	...	98,619	42,848	23,985	...
Assam	4,763	69,989	70,011	140,000	70	144,833	128,089	13,080	141,169	59	141,228	3,605	...	1,169
Bengal	186,508	434,682	19,946	454,628	221,628	862,764	453,441	1,610	455,051	196,755	651,806	210,958	...	423
N.-W. Provinces and Oudh	13,890	544,869	178,732	723,601	31	737,522	716,326	4,987	721,313	31	721,344	16,178	2,288	...
Punjab	162,233	357,938	4,732	362,670	...	524,903	312,138	29,818	341,956	...	341,956	182,947	20,714	...
Madras	482,829	915,817	(*a*)45,599	961,416	343,933	1,788,178	860,538	(*a*)35,505	896,043	359,820	1,255,863	532,315	65,373	...
Bombay	174,943	399,280	(*b*)85,423	484,703	12,230	671,876	414,622	(*b*)30,127	444,749	10,783	455,532	216,344	39,954	...
TOTAL Rx.	1,119,481	2,946,188	406,671	3,352,859	589,668	5,062,008	3,086,941	118,693	3,205,634	576,741	3,782,375	1,279,633	152,698	5,473

(*a*) Includes Rx. 13,457 on account of transfers from one Local Fund to another.
(*b*) Includes Rx. 22,303 on account of transfers from one Local Fund to another.

M.—Provincial Adjustment.

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1887.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses, as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	Provincial and Local Surpluses. Increase of Balance.	Provincial and Local Deficits. Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	384	384	...	...	...	384	...
Central Provinces	...	...	...	115,656	3,881	119,537	...	119,537
Burma	71,743	23,985	95,728	...	...	...	95,728	...
Assam	...	...	...	28,576	1,169	29,745	...	29,745
Bengal	52,911	...	52,911	...	423	423	52,488	...
N.-W. Provinces and Oudh	...	2,288	2,288	12,408	...	12,408	...	10,120
Punjab	3,106	20,714	23,820	...	...	...	23,820	...
Madras	78,689	65,373	144,062	...	...	...	144,062	...
Bombay	...	39,954	39,954	161,369	...	161,369	...	121,415
TOTAL . Rx.	206,449	152,698	359,147	318,009	5,473	323,482	316,482	280,817
							35,665	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section N.—Expenditure not charged to Revenue.

Expenditure Rx. 10,585,030.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Capital Expenditure on Railways and Irrigation Works, not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary)	176	...	...	...
„ . .	70	State Railways—Construction . . .	178	...	...	5,123,105
„ . .	70A	Detailed account of East Indian Railway .	180	158,858	...	...
„ . .	70B	„ „ Eastern Bengal Railway	181	103,674	...	...
„ . .	70C	„ „ North-Western Railway . . .	182	122,768	...	...
„ . .	71	Irrigation Works—Construction . .	183	...	...	547,379
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	185	...	...	4,914,546
General Public Works Statements.	73	Details of Expenditure on Establishment .	186	1,518,575	...	...
„ . .	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs	190	...	...	...
„ . .	74A	Details of Expenditure on Tools and Plant and distribution among Heads . .	192	116,852	...	...
		TOTAL		...	...	10,585,030

No. 69—SUMMARY of CAPITAL EXPENDITURE

[Rx. 1, is recorded for every 10 rupees, in respect of

YEARS.	CONSTRUCTION.*									No. of items.
	RAILWAYS.				IRRIGATION.				Total. Construction.	
	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.		
1	2	3	4	5	6	7	8	9	10	
	Rx.	£	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	
Prior to 1867-68 .	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68 . . .	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-69 . . .	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70 . . .	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71 . . .	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72 . . .	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73 . . .	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74 . . .	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8
1874-75 . . .	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76 . . .	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115	10
1876-77 . . .	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78 . . .	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79 . . .	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80 . . .	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14
1880-81 . . .	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82 . . .	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16
1882-83 . . .	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84 . . .	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85 . . .	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
1885-86 . . .	3,584,157	1,787,175	562,551	5,933,883	(a)756,352	6,594	2,076	(a)765,022	(a) 6,698,905	20
1886-87 . . .	3,688,298	1,321,074	496,810	5,506,182	662,071	2,009	755	664,835	6,171,017	21
TOTAL .	41,799,418	14,427,837	2,891,702	59,118,957	21,827,894	3,004,913	457,767	25,290,574	84,409,531	22

*Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250; total £634,157. The purchase of the Nalhati Railway, under England, 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes Rx.10,675 in respect of

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on Rx. 2,187 in respect

(*a*) The difference between this figure and that shewn in the Account last year is due to ordinary

Chenab Canal .
Lower Sohag and
Sidhnai . .
Gokak Canal, 1st

TOTAL .

MEMORANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAYS

	India, General.	Central Provinces.	Burmah.	Assam.	No. of Items.
STATE RAILWAYS.					
India . . . Rx.	64,811	163,370	134,243	21,819	1
England . . £	—*237,115*	41,123	77,122	...	2
Exchange . . Rx.	67,940	15,485	29,249	...	3
Rx.	—*104,364*	219,978	240,614	21,819	4
DEDUCT—Charged to Revenue Rx.	...	...	...	*21,819*	5
Charged to Famine Rx.	*200,000*	...	...	...	6
TOTAL . Rx.	—*304,364*	219,978	240,614	...	7
IRRIGATION AND NAVIGATION.					
India . . . Rx.	6,968	...	...	...	8
England . . £	...	...	...	...	9
Exchange . . Rx.	...	...	...	...	10
TOTAL . Rx.	6,968	...	...	...	11

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange".]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION, IN THE PRECEDING COLUMNS, HAVE BEEN RECORDED IN THE ACCOUNTS.											
	CHARGED AGAINST REVENUE.								Not charged against Revenue.	Total Construction.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	Famine Insurance.		Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.				
	Railways.	Irrigation Works.										
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	22=20+21
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	*—5,736*	...	*—5,736*	219,849	214,113	...	214,113
3	...	...	...	...	...	*—1,853*	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	*—58,057*	36,907	*—19,578*	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	*—11,808*	*—17,197*	3,459	*—23,307*	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	*—14,487*	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	...	20,618	*—5,755*	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,776	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	*—645*	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	*—129,101*	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	*—264,922*	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613‡	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	(*a*)15,679	...	(*a*)1,423,541	5,275,364	(*a*)6,698,905	1,086,045	(*a*)7,784,950
21	200,000	107,979	...	...	183,077	9,477	...	500,533	5,670,484	6,171,017	4,914,546	11,085,563
22	2,847,368	1,229,941	4,215,076	294,205	2,064,360	5,720,367	1,894,293	18,265,610	66,143,921	84,409,531	18,524,845	102,934,376

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's undertaking, under England in 1868-69, £14,000; and in takings, under England in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86 £2,144.

†1,06,750 Debt incurred in India.

cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and of Irrigation works.

outlay of past years being brought on to the Accounts; on the following canals:—

	Rx.
. . .	1,441
Para .	1,101
. .	1,830
Section .	*—160*
. .	4,212

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES, during 1886-87.

No. of Items.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
1	298,414	135,111	2,421,261	448,250	1,019	3,688,298
2	138,548	...	1,213,801	86,827	768	1,321,074
3	45,680	...	305,236	32,929	291	496,810
4	482,642	135,111	3,940,298	568,006	2,078	5,506,182
5	*336*	*160,922*	...	...	...	*183,077*
6	...	...	...	...	...	*200,000*
7	482,306	*—25,811*	3,940,298	568,006	2,078	5,123,105
8	57,636	168,285	190,117	98,034	23,575	544,615
9	...	1,827	...	182	...	2,009
10	...	687	...	68	...	755
11	57,636	170,799	190,117	98,284	23,575	547,379

N—Exp. not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of STATE RAILWAYS

NAMES OF RAILWAYS.	EXPENDITURE DURING THE YEAR.						
	Construction.	Establishment.	Stock and Advances.	Loss by Exchange.	Deduct: Receipts on Capital Account.	Deduct: Stores and Advances paid for in previous Years, and charged to Works in current year in excess of payments on the same account.	Net Total.
STATE RAILWAYS.	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*
India, General.							
East Indian	127,384	110	42,087	...	*1,424*	*9,299*	158,858
Bhopal	...	...	...	...	...	...	...
Rajputana-Malwa System	67,671	66	...	...	...	*15,400*	52,337
Holkar	*—4,547*	...	...	...	...	...	*—4,547*
Sindia	637	...	...	...	...	...	637
Store-keeper for State Railways	...	...	...	...	...	*16,010*	*—16,010*
Expenditure in England for Stores purchased and remaining unappropriated	...	...	...	...	...	*295,639*	*—295,639*
Assam.							
Jorhat	8,562	692	998	...	...	...	10,252
Cherra-Companygunge	9,391	2,138	38	...	...	...	11,567
Central Provinces.							
Nagpur and Chhattisgarh	63,170	2,941	4,143	...	*2,615*	...	67,639
Wardha Coal	41,563	125	...	...	...	*14,365*	27,323
Umaria Colliery	25,918	1,729	5,617	...	...	...	33,264
Bilaspore-Etawah	*—73*	...	...	...	...	*73*	*—146*
Katni-Umaria Section, Bilaspur-Etawah Railway	107,786	8,427	...	...	...	*30,864*	85,349
Nagpur-Bengal	2,595	4,076	...	...	...	*122*	6,549
Burma.							
Burma Railway	21,496	58	...	...	*6,387*	*114*	15,053
Tounghoo-Mandalay	142,152	9,107	74,309	...	...	*7*	225,501
Bengal.							
Eastern Bengal	194,846	2,757	...	...	1,660	*23,657*	175,606
Nalhati	...	...	...	...	*373*	*711*	*—1,084*
Northern Bengal	23,647	...	...	...	*6,749*	*15,094*	1,813
Tirhoot including Extensions	27,040	...	...	...	...	...	27,040
Patna and Gya	5,900	...	...	...	...	...	5,900
Ranaghat-Bhugwangola	1,035	...	...	...	...	*225*	810
Dacca	26,238	648	2,524	...	*194*	...	29,216
Assam-Behar { Tirhoot Section	105,544	6,226	...	...	*7,952*	*26,332*	77,486
Assam-Behar { Assam-Behar Section	138,551	9,794	32,126	...	*14,952*	...	165,519
Kaunia-Dhurla and Mogulhat	1,240	...	...	...	...	*904*	336
North-Western Provinces and Oudh.							
Dildarnagar-Ghazipur	*—6*	...	...	...	...	...	*—6*
Cawnpore-Achneyra	*—2,823*	453	...	...	*4,861*	*19,709*	*—26,040*
Bareilly-Philibhit	1,018	121	...	...	*1*	*3*	1,135
Lucknow-Sitapur-Kheri	200,906	4,768	...	...	*49*	*44,703*	160,922
Punjab.							
Bolan	17,008	...	...	...	...	*10,569*	6,439
North-Western	377,481	4,382	147,020	...	*62,810*	...	466,073
Amritsar-Pathankot	4,983	...	...	...	*2*	*4,894*	87
Rewari-Ferozepore	5,145	50	...	...	...	...	5,195
Sindh-Sagar—Eastern Section	37,325	98	5,467	...	*281*	...	42,609
„ „ —Western Section	1,214,330	32,179	...	...	*77,349*	*140,057*	1,029,103
Ferozepore (Sutlej) Bridge	290,958	11,305	...	...	...	*31,316*	270,947
Sindh-Pishin—Boston-Gulistan Section	364,784	11,104	...	...	...	...	375,888
„ „ —Durwaza-Quetta Section	182,141	12,117	...	...	...	*1,197*	193,061
„ „ —Sibi-Quetta Section	1,461,300	59,270	...	...	...	*106,761*	1,413,809
„ „ —Killa-Abdulla Branch	36,891	1,118	...	...	...	...	38,009
Kandahar, Reserve	...	...	99,078	...	...	...	99,078
Bombay.							
Dhond and Manmad	982	5	1,091	...	...	...	2,078
Southern Mahratta	...	...	...	...	...	...	...
Madras.							
Cuddapah-Nellore	274,544	16,454	...	...	...	*86,609*	204,389
„ „ Dhamaveram Extension Survey	2,640	...	7	...	...	...	2,647
Bellary-Kistna	337,896	40,747	...	...	*692*	*22,161*	355,790
„ „ Hindupur Extension Survey	50	...	...	...	...	...	50
Pakal-Villupuram Survey	5,175	...	...	...	*1*	*44*	5,130
Vizagapatam-Raipur	...	...	...	...	...	...	...
TOTAL, including East Indian and Eastern Bengal Railways.	5,950,474	243,065	414,505.	...	*185,023*	*916,839*	5,506,182
DEDUCT—Amount charged to the Ordinary Grant { Construction of Railways charged to Revenue							183,077
DEDUCT—Amount charged to the Ordinary Grant { Famine Relief and Insurance							200,000
Net charged to State Railways—Construction { India Rx.							3,305,221
Net charged to State Railways—Construction { England £							1,321,074
ADD—Exchange on charges in England Rx.							496,810
GRAND TOTAL STATE RAILWAYS—CONSTRUCTION Rx.							5,123,105

—CONSTRUCTION—for the Year ended 31st March 1887.

TOTAL EXPENDITURE UP TO 31ST MARCH 1887.						REMARKS.
Construction.	Establishment.	Stock and Advances.	Exchange on Expenditure in England.	Less Receipts on Capital Account.	NET TOTAL.	
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
1,645,953	24,861	1,398,064	...	*973,870*	2,095,008	*See* Combined Account No. 70A.
131,057	...	..	...	...	131,057*	* Represents amount contributed by the State for Construction £125,000 and Survey Charges £6,057.
7,755,630	563,633	439,859	372,686	*5,441*	9,126,367	
1,146,992	135,404	...	17,410	*4,095*	1,295,711	
837,285	59,058	...	25,205	*762*	920,786	
2,596	...	111,993	...	*159*	114,430	
...	...	262,372	...	...	262,372	
58,362	3,513	1,798	...	*6*	63,667	
56,954	7,188	38	...	...	64,180	
1,025,785	82,648	49,161	55,910	*3,249*	1,210,255	
638,049	61,267	6,493	20,296	*706*	725,399	
43,743	6,093	9,026	6	*5*	58,863	
17,901	...	...	42	*1*	17,942	
417,808	24,209	20,657	11,990	*77*	474,587	
139,580	30,340	125	7	*351*	169,701	
2,480,627	203,623	74,194	125,061	*14,750*	2,868,755	
142,152	9,107	74,309	...	7	225,561	
1,466,106	134,474	161,270	22,446	*95,134*	1,689,162	*See* Combined Account No. 70B.
32,043	3,000	1,796	1,186	*3,620*	34,405	
1,941,860	219,457	42,496	86,295	*11,074*	2,279,034	
1,388,736	97,222	...	68,848	*696*	1,554,110	
384,287	24,112	...	15,810	*137*	424,072	
27,627	2,568	...	...	*20*	30,175	
581,393	35,158	14,653	30,653	*985*	660,872	
299,825	19,697	57,467	9,621	*8,121*	378,489	
435,825	39,633	145,677	28,359	*15,212*	634,282	
93,532	829	2,052	...	...	96,413	
64,469	5,836	...	12	*12*	70,305	
1,040,364	61,343	24,917	36,548	*4,939*	1,158,233	
137,225	9,137	...	4,207	*377*	150,192	
293,499	13,185	—*996*	8	*54*	305,642	
200,958	51,195	...	5,819	...	257,972	
15,235,220	1,334,367	896,405	573,970	*546,475*	17,493,487	*See* Combined Account No. 70C.
541,564	16,753	7,233	2,777	*7,500*	560,827	
1,120,540	73,742	...	80,939	*939*	1,274,282	
154,613	998	5,467	10,176	*281*	170,973	
1,550,232	50,849	58,555	121,166	*77,474*	1,703,328	
392,634	19,463	28,279	5,956	*295*	446,037	
377,198	11,495	...	...	...	388,693	
220,933	18,644	27	852	*2*	240,454	
3,458,968	155,891	135,665	224,872	*29,221*	3,946,175	
36,891	1,118	...	...	...	38,009	
...	...	322,363	40,884	*34,131*	329,116	
950,691	77,344	2,065	65,699	*1,572*	1,094,227	
34,178	7,147	13,262	20,151	*22,031*	52,707	
433,933	46,744	36,584	24,236	*686*	540,811	
16,332	...	22	...	*10*	16,344	
932,512	107,877	145,231	49,109	*1,396*	1,233,333	
3,502	...	...	...	...	3,502	
14,158	...	—*8*	...	*1*	14,149	
24,543	...	—38	...	*1*	24,504	
50,426,865	3,850,222	4,548,533	2,159,212	*1,865,875*	59,118,957	
					5,798,303	
					2,933,979	
					34,731,902	
					13,046,124	
					2,608,649	
					50,386,675	

N.—Exp. not charged to Revenue.

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY.

		During the year 1886-87.	To end of previous year.	TOTAL.
EAST INDIAN RAILWAY.				
DEBT INCURRED IN OR CREATED FOR THE PURCHASE OF THE LINE—				
East Indian Railway Debenture and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity	Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock	£	2,925	2,240,271	2,243,196
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
	Rx.	2,925	12,040,515	12,043,440
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—				
Overdrawn Capital to 31st December 1879	Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses	"	...	529	529
Land	"	1,491	25,233	26,724
Construction of Line	"	3,172	282,006	285,178
Ballast and Permanent-way	"	14,901	156,491	171,392
Station and Buildings	"	56,691	255,628	312,319
Plant	"	5,874	39,753	45,627
Rolling-Stock	"	...	453,171	453,171
Establishment	"	110	24,751	24,861
New Minor Works	"	1,669	596	2,265
Payment to Shareholders on account of Collieries	"	...	30,515	30,515
Kurhurballee Colliery Block	"	...	5,841	5,841
Serampore Colliery Block	"	2,537	3,473	6,010
Electric Telegraph	"	...	806	806
Capital Advance and Store Advance Accounts	"	42,087	1,303,176	1,345,263
Unfinished Construction Works	"	41,049	...	41,049
		172,506	14,887,011	15,059,517
DEDUCT—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new undertaking	Rx.	...	*82,217*	*82,217*
(2) Stores made over to the new undertaking	"	...	*766,534*	*766,534*
(3) Sale-proceeds of Surplus Stores	"	*9,299*	*61,595*	*70,894*
" from Dismantled Buildings	"	*1,424*	...	*1,424*
CAPITAL OUTLAY	Rx.	161,783	13,976,665	14,138,448
DEDUCT—Charged in England	£	*2,925*	*12,029,840*	*12,032,765*
NET OUTLAY IN INDIA, OF E. I. RAILWAY	Rx.	158,858	1,946,825	2,105,683

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY.

	During the year 1886-87.	Total of previous year.	TOTAL.
EASTERN BENGAL RAILWAY.			
DEBT INCURRED IN OR CREATED FOR THE PURCHASE OF THE LINE—			
Eastern Bengal Railway Debenture and Debenture Stock taken over . . £	...	811,616	811,616
Debenture discharged in anticipation of purchase . . . . . £	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock . . . . . £	...	608,060	608,060
India 3 per cent. stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock . . . . . £	...	108	108
£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—			
Overdrawn Capital to 30th June 1884 . . . . . Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses . . . . . „	...	12,751	12,751
Land . . . . . „	23,227	122,732	145,959
Construction of Line . . . . . „	26,216	228,636	254,852
Ballast and Permanent-way . . . . . „	63,657	450,543	514,200
Station and Buildings . . . . . „	29,437	192,608	222,045
Plant . . . . . „	2,346	19,756	22,102
Rolling-Stock . . . . . „	20,902	191,456	212,358
Establishment . . . . . „	2,757	131,717	134,474
Steam Ferries . . . . . „	29,061	10,330	39,391
Suspense Account . . . . . „	*—23,657*	209,033	185,376
Loss by Exchange . . . . . „	...	22,446	22,446
	173,946	3,204,240	3,378,186
DEDUCT—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—			
Cash Deposits, &c., made over to the new undertaking . . . . . Rx.	...	*72,788*	*72,788*
Depreciation on Flotilla Account . . . . . „	...	*24,006*	*24,006*
Other Capital Receipts . . . . . „	*—1,660*	*24,106*	*22,446*
CAPITAL OUTLAY . Rx.	175,606	3,083,340	3,258,946
DEDUCT—Charged in England . . . . . £	*71,932*	*2,079,094*	*2,151,026*
NET OUTLAY IN INDIA, OF E. B. RAILWAY . Rx.	103,674	1,004,246	1,107,920

No. 70C.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY.

		During the year 1886-87.	To end of previous year.	TOTAL.
SIND, PUNJAB AND DELHI RAILWAY.				
DEBT INCURRED IN, OR CREATED FOR THE PURCHASE OF THE LINE—				
India 3½ per cent. Stock issued in redemption of portion of the Sind, Punjab and Delhi Railway Annuity	£	4,911,621	...	4,911,621
	£	4,911,621	...	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—				
Overdrawn Capital to 31st December 1885	Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses	„	1,246	242,516	243,762
Land	„	1,426	134,745	136,171
Construction of Line	„	71,010	5,755,348	5,826,358
Ballast and Permanent-way	„	– 7,597	4,452,271	4,444,674
Stations and Buildings	„	22,276	1,339,500	1,361,776
Plant	„	19,299	579,166	598,465
Steam Ferries	„	...	50,067	50,067
Rolling Stock	„	269,821	2,017,079	2,286,900
Establishment	„	4,382	1,329,985	1,334,367
Loss by Exchange	„	...	573,970	573,970
Capital Advance and Store Advance Accounts	„	147,020	749,385	896,405
	Rx.	5,440,504	17,511,079	22,951,583
DEDUCT—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new undertaking	Rx.	...	...	...
(2) Stores made over to the new undertaking	„	...	*483,665*	*483,665*
(3) Other receipts on Capital Account	„	*62,810*	...	*62,810*
Capital Outlay	Rx.	5,377,694	17,027,414	22,405,108
DEDUCT—Charged in England	£	*5,254,926*	*3,369,849*	*8,624,775*
Net Outlay in India, of North-Western Railway	Rx	122,768	13,657,565	13,780,333

NOTE.—The following lines comprise the North-Western System:—

	Rx.
Punjab Northern, Northern and Southern Sections, to close of 1884-85	7,635,235
Sind-Peshin, Southern Section do.	1,413,143
Indus Valley State Railway do.	7,591,163
Ferozepore Tramway	13,372
Sind, Punjab and Delhi Railway:—	
Overdrawn Capital	287,047
Redemption of Annuities	4,911,621
Combined outlay of the North-Western System, for 1885-86 and 1886-87	553,527
	22,405,108

No. 71.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION WORKS—CONSTRUCTION—for the Year ended 31st March 1887.

Names of Irrigation works and canals.	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1887.						
					Deduct										
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same Account.	Total.	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Exchange on Expenditure in England.	Less Receipts on Capital Account.	Net Total.
IRRIGATION AND NAVIGATION WORKS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
BENGAL.															
Orissa Project	34,089	6,411	1,490	1,491	*6*	...	*6*	43,475	1,606,799	413,073	196,904	14,875	26,803	*7,680*	2,250,774
Midnapore Series	155	—*4*	—*306*	641	—*3*	...	—*3*	489	534,251	192,229	89,696	3,596	9,480	*3,053*	826,199
Tidal Canal	...	...	...	...	...	...	...	...	126,624	44,979	5,758	...	2,279	*91*	179,549
Soane Canal	13,084	2,670	1,717	...	*9*	3,790	*3,799*	13,672	1,797,558	504,184	209,028	14,215	5,224	*30,402*	2,499,807
TOTAL BENGAL . Rx.	47,328	9,077	2,901	2,132	*12*	*3,790*	*3,802*	57,636	4,065,232	1,154,465	501,386	32,686	43,786	*41,226*	5,756,329
N.-W. PROVINCES.															
Ganges Canal	4,903	1,108	—*837*	...	...	*1,582*	*1,582*	3,592	2,256,487	367,514	24,469	13,735	9	*15,337*	2,646,877
Lower Ganges Canal	99,610	22,080	24,501	11,227	*15*	...	*15*	157,403	2,181,288	424,655	162,121	40,307	962	*18,873*	2,790,460
Agra Canal	6,027	1,305	612	760	...	...	...	8,704	653,201	144,274	33,554	6,500	99	*4,788*	832,840
Eastern Jumna Canal	1,492	334	...	...	...	*726*	*726*	1,100	239,353	45,855	2,439	5,301	...	*47*	292,901
TOTAL N.-W. PROVINCES . Rx.	112,032	24,827	24,276	11,987	*15*	*2,308*	*2,323*	170,799	5,330,329	982,298	222,583	65,843	1,070	*39,045*	6,563,078
PUNJAB.															
Western Jumna Canal	22,179	5,018	318	...	...	*2,388*	*2,388*	25,127	773,513	216,018	12,164	5,350	...	*1,001*	1,006,044
Bari Doâb Canal	7,719	1,736	1	...	...	*3,132*	*3,132*	6,324	1,226,029	274,808	48,104	3,460	...	*1,648*	1,550,753
Sirhind Canal	183,113	33,521	—*2,337*	...	*194*	*17,918*	*18,112*	196,185	2,329,540	715,319	358,804	28,075	274	*17,574*	3,414,418
Chenab Canal	27,471	7,992	301	1,280	*72*	...	*72*	(*a*) 36,972	134,025	30,076	3,272	5,783	...	*256*	(*a*) 172,900
Lower Sohag and Para Canal	11,042	2,489	34	...	...	*261*	*261*	(*b*) 13,304	40,017	12,825	677	635	...	*7*	(*b*) 54,147
Sidhnai Canal	11,606	1,907	72	300	...	...	...	(*c*) 13,885	51,018	15,654	2,147	970	...	*20*	(*c*) 69,769
	263,130	52,663	—*1,611*	1,580	*266*	*23,699*	*23,965*	291,797	4,554,142	1,264,700	425,168	44,273	274	*20,526*	6,268,031
Less—Outlay from Contribution by Native States on Sirhind Canal	*97,302*	*15,918*	—*701*	...	*125*	*10,714*	*10,839*	*101,680*	*867,587*	*301,441*	*121,666*	*5,849*	...	*6,508*	*1,290,035*
TOTAL PUNJAB . Rx.	165,828	36,745	—*910*	1,580	*141*	*12,985*	*13,126*	190,117	3,686,555	963,259	303,502	38,424	274	*14,018*	4,977,996
Carried forward . Rx.	325,188	70,649	26,267	15,699	*168*	*19,083*	*19,251*	418,552	13,082,116	3,100,022	1,027,471	136,953	45,130	*94,289*	17,297,403

(*a*) Includes Rx. 1,441 Survey outlay added to expenditure to date.
(*b*) „ „ 1,101 „ „ „
(*c*) „ „ 1,830 „ „ „

N.—Exp. not charged to Revenue.

No. 71.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION WORKS—CONSTRUCTION—for the Year ended 31st March 1887—*concld.*

IRRIGATION AND NAVIGATION WORKS—*concluded.*	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1887.						
					DEDUCT										
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous years, and charged to Works in current year in excess of payments on the same Account.	TOTAL.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Exchange on Expenditure in England.	Less Receipts on Capital Account.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	325,188	70,649	26,267	15,699	*168*	*19,083*	*19,251*	418,552	13,082,116	3,100,022	1,027,471	136,953	45,130	*94,289*	17,297,403
MADRAS.															
Godávári Delta System	17,503	3,922	*—6,439*	153	...	...	...	15,139	772,691	189,784	84,096	153	498	*87*	1,047,135
Kistna Delta System	28,284	6,202	1,157	17	*1*	...	*1*	35,659	559,024	137,010	43,722	14	977	*651*	740,096
Penner Anicut System	4,891	1,097	...	...	...	...	...	5,988	118,244	29,396	2,786	...	...	*1*	150,425
Cauvery Delta System	9,257	2,126	*—563*	...	*2*	...	2	10,818	130,255	30,623	4,299	...	125	*35*	165,267
Srivaikuntham System	1,371	315	...	...	...	...	...	1,686	103,314	28,616	1,052	...	...	*24*	132,958
Sangam System	21,627	4,438	201	...	*257*	...	*257*	26,009	216,070	43,042	12,961	...	17	257	271,833
Kurnool Canal	...	...	...	...	*390*	...	*390*	*—390*	1,778,214	...	...	...	408,091	*20,761*	2,165,544
Barur Tank Project	2,750	627	...	...	*2*	...	*2*	3,375	21,089	4,912	688	...	...	*2*	26,687
TOTAL MADRAS . Rx.	85,683	18,727	*—5,644*	170	*652*	...	*652*	98,284	3,698,901	463,383	149,604	167	409,708	*21,818*	4,699,945
BOMBAY.															
Dekkan.															
Hathmati Canal	...	...	...	...	...	...	...	...	38,364	9,952	906	...	...	*129*	49,093
Pravara River Works—Lakh Canal	11	3	...	...	...	...	...	14	26,047	6,706	1,931	...	...	*20*	34,664
Kádvá River Works	819	173	*—101*	...	...	...	...	891	48,758	12,625	1,602	...	...	*14*	62,971
Lower Panjhra River Works	283	60	...	...	...	...	...	343	34,606	6,920	323	...	...	*4*	41,845
Mutha Storage Lake and Canal	2,676	2,271	67	...	...	...	...	5,014	493,798	87,466	10,977	...	...	*1,217*	591,024
Krishna Canal	77	40	*—26*	...	...	...	...	91	65,008	13,610	170	...	...	...	78,788
Ekruk Tank	...	...	...	...	...	...	...	...	100,709	21,251	971	...	...	*119*	122,812
	3,866	2,547	*—60*	...	...	...	...	6,353	807,290	158,530	16,880	...	...	*1,503*	981,107

Sindh.																
Unherwa Canal	2,185	406	...	...	...	...	...	2,591	27,060	5,032	48	...	...	...	32,140
Eastern Nara Works	12,532	3,004	56	...	...	...	...	15,592	381,428	93,210	4,065	...	...	*18*	478,685
Begari Canal	1,673	187	...	...	...	...	...	1,860	138,599	22,887	467	...	...	*2*	161,951
Desert Canal	2,901	540	...	...	...	...	...	3,441	90,188	20,351	1,428	...	...	*4*	111,963
	19,291	4,137	56	...	...	...	...	23,484	637,275	141,480	6,008	...	...	*24*	784,739
TOTAL BOMBAY . Rx.	23,157	6,684	*—4*	...	...	...	...	29,837	1,444,565	300,010	22,888	...	...	*1,527*	1,765,936
BELUCHISTAN															
Kushdel Khan Reservoir	5,019	881	1,041	*27*	...	...	...	6,968	5,019	881	1,041	27	...	...	6,968
	439,047	96,941	21,660	15,896	*820*	*19,083*	*19,903*	553,641	18,230,601	3,864,296	1,201,004	137,147	454,838	*117,634*	23,770,252
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	...	89	5	...	94
TOTAL CONSTRUCTION . Rx.	439,047	96,941	21,660	15,896	*820*	*19,083*	*19,903*	553,641	18,230,601	3,864,296	1,201,004	137,236	454,843	*117,634*	23,770,346
Deduct—Amount spent on construction from Ordinary Revenues on Works in Bombay	*3,789*	*2,507*	*—34*	...	...	...	...	*6,262*	...	...	...	...	...	...	*5,425,714*
TOTAL .	435,258	94,434	21,694	15,896	*820*	*19,083*	*19,903*	547,379	...	...	...	...	...	...	18,344,632
TOTAL OUTLAY FOR IRRIGATION WORKS NOT CHARGED AGAINST REVENUE. India .							Rx.	544,615						Rx.	14,881,984
England							£	2,009						£	3,004,887
Exchange							Rx.	755						Rx.	457,761

No. 72.—ABSTRACT ACCOUNT of EXPENDITURE—CAPITAL CHARGE involved in REDEMPTION of LIABILITIES, for the Year ended 31st March 1887.

	During the year 1886-87.	To the end of previous year.	TOTAL.
EAST INDIAN RAILWAY.			
East Indian Railway Debenture and Debenture Stock . . . . . £	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity £	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock . . . £	2,925	2,240,271	2,243,196
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock . . £	...	223,630	223,630
Total E. I. R.—Carried over . Rx.	2,925	12,040,515	12,043,440

	During the year 1886-87.	To the end of previous year.	TOTAL.
Brought forward .	2,925	12,040,515	12,043,440
EASTERN BENGAL RAILWAY.			
Eastern Bengal Railway Debenture and Debenture Stock taken over . . . . . £	...	811,616	811,616
Debenture discharged in anticipation of purchase £	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock . . . . £	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock . . . . £	...	108	108
Total E. B. R. .	...	1,569,784	1,569,784
SIND PUNJAB AND DELHI RAILWAY.			
India 3½ per cent. Stock issued in redemption of Sind-Punjab and Delhi Railway Annuities £	4,911,621	...	4,911,621
GRAND TOTAL .	4,914,546	13,610,299	18,524,845

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding

PARTICULARS.	GENERAL AND POLITICAL. — BUILDINGS AND ROADS. Inspector General of Military Works.	Simla Imperial Circle.	Central India.	Coorg.	Hyderabad.	Port Blair.	Biluchistan Agency, Buildings & Roads & Irrigation.	No. of Items.
DIRECTION.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Chief Engineer and Secretariat.								
Inspector General and Assistant	9,798	...	...	...	...	...	...	1
Chief Engineer and Assistants	...	2,163	2,539	...	567	...	...	2
Upper Subordinates	...	...	...	...	...	...	...	3
Office Establishment	5,069	1,085	1,475	...	...	...	...	4
Travelling allowances	492	231	194	...	31	...	...	5
Contingencies	849	66	271	...	23	...	...	6
Local allowances	...	...	...	...	...	...	...	7
TOTAL . Rx.	16,208	3,545	4,479	...	621	...	...	8
Superintending Engineers.								
Superintending Engineers and Assistants	8,980	...	...	165	...	...	2,153	9
Upper Subordinates	49	...	...	...	...	...	...	10
Office Establishment	4,294	...	...	...	...	...	1,148	11
Travelling allowances	1,146	...	...	...	...	...	352	12
Contingencies	1,271	...	...	...	...	...	417	13
Local allowances	494	...	...	...	...	...	121	14
TOTAL . Rx.	16,234	...	...	165	...	...	4,191	15
TOTAL DIRECTION . Rx.	32,442	3,545	4,479	165	621	...	4,191	16
CONSTRUCTION.								
Engineer Establishment, consisting of Executive and Assistant Engineers	42,700	2,400	7,360	979	1,270	...	8,286	17
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	19,913	1,828	3,807	654	665	1,302	1,481	18
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	7,503	737	1,835	253	166	...	225	19
Petty Establishment	5,099	206	1,362	874	139	...	1,657	20
Office ditto, including Accountants	15,869	1,816	2,502	...	864	...	2,943	21
Medical ditto.	48	...	2,599	...	...	...	...	22
Local allowances	2,979	...	...	...	...	...	...	23
Travelling allowances	9,642	730	...	603	254	...	2,983	24
Contingencies	4,743	163	441	88	114	...	815	25
Special allowances	80	...	...	...	...	...	1,851	26
TOTAL CONSTRUCTION . Rx.	108,576	7,880	19,906	3,451	3,472	1,302	20,241	27
ACCOUNTS.								
Examiners, and Deputy and Assistant Examiners	3,370	301	1,375	350	}	...	...	28
Accountants	3,800	...	781	...	351	...	...	29
Clerks and office servants	2,696	...	429	...	}	...	...	30
Travelling allowances	307	...	130	...	17	...	...	31
Contingencies	350	...	65	...	16	...	...	32
Local allowances	...	...	...	...	...	...	...	33
TOTAL ACCOUNTS . Rx.	10,523	301	2,780	350	384	...	...	34
COLLECTION OF REVENUE	...	...	...	...	...	...	...	35
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS, AND PLANTATIONS	...	...	...	...	...	...	...	36
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	...	...	...	37
BARRACK DEPARTMENT	...	...	...	...	...	...	...	38
TOTAL AMOUNT AUDITED . Rx.	151,541	11,726	27,165	3,966	4,477	1,302	24,432	39
Add—Charges of other departments and of previous year disbursed during the year.	1,119	17	18	...	...	...	6,105	40
TOTAL . Rx.	152,660	11,743	27,183	3,966	4,477	1,302	30,537	41
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	7,994	...	4,588	5	...	...	405	42
GRAND TOTAL . Rx.	144,666	11,743	22,595	3,961	4,477	1,302	30,132	43

of the PUBLIC WORKS DEPARTMENT, for the Year ended 31st March 1887.

Railways.)

No. of Items.	GENERAL. Buildings and Roads. Rajputana.	GENERAL. Buildings and Roads. TOTAL.	CENTRAL PROVINCES. Buildings and Roads.	BURMA. LOWER. Buildings and Roads.	BURMA. UPPER. Buildings and Roads.	BURMA. UPPER. Irrigation.	BURMA. UPPER. TOTAL.	ASSAM. Buildings and Roads.	CARRIED FORWARD. Buildings and Roads.	CARRIED FORWARD. Irrigation.	CARRIED FORWARD. TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	9,798	...	...	...	...	...	...	9,798	...	9,798
2	...	5,269	4,400	2,284	...	...	...	...	11,953	...	11,953
3	...	...	...	...	...	...	...	...	...	...	...
4	...	7,629	2,086	2,539	...	...	...	...	12,254	...	12,254
5	...	948	348	103	...	...	...	...	1,399	...	1,399
6	...	1,209	492	588	...	...	...	...	2,289	...	2,289
7	...	...	...	5	...	...	...	...	5	...	5
8	...	24,853	7,326	5,519	...	...	...	...	37,698	...	37,698
9	1,794	13,092	...	1,499	190	...	190	2,878	17,659	...	17,659
10	...	49	...	...	...	...	...	...	49	...	49
11	707	6,149	...	98	49	...	49	1,300	7,596	...	7,596
12	222	1,720	...	228	...	...	...	303	2,251	...	2,251
13	270	1,958	...	...	...	...	...	257	2,215	...	2,215
14	...	615	...	...	...	...	...	470	1,085	...	1,085
15	2,993	23,583	...	1,825	239	...	239	5,208	30,855	...	30,855
16	2,993	48,436	7,326	7,344	239	...	239	5,208	68,553	...	68,553
17	6,397	69,392	9,255	10,693	6,643	80	6,723	10,944	106,927	80	107,007
18	871	30,521	3,908	9,068	3,852	37	3,889	4,911	52,260	37	52,297
19	900	11,619	2,343	2,578	1,330	...	1,330	1,673	19,543	...	19,543
20	303	9,640	376	1,566	199	...	199	684	12,465	...	12,465
21	1,443	25,437	3,532	5,377	1,767	...	1,767	5,351	41,464	...	41,464
22	...	2,647	...	103	...	...	...	...	2,750	...	2,750
23	...	2,979	...	4,825	1,952	7	1,959	3,738	13,494	7	13,501
24	892	15,104	3,760	6,506	3,037	33	3,070	4,135	32,542	33	32,575
25	333	6,697	715	932	345	...	345	1,064	9,753	...	9,753
26	...	1,931	...	...	...	...	...	...	1,931	...	1,931
27	11,139	175,967	23,889	41,648	19,125	157	19,282	32,500	293,129	157	293,286
28	1,031	6,427	1,870	1,380	...	...	...	1,036	10,713	...	10,713
29	427	5,359	841	1,237	...	...	...	1,120	8,557	...	8,557
30	300	3,425	807	1,137	...	...	...	639	6,008	...	6,008
31	41	495	79	193	...	...	...	126	893	...	893
32	139	570	153	196	...	...	...	108	1,027	...	1,027
33	...	...	...	491	...	...	...	531	1,022	...	1,022
34	1,938	16,276	3,750	4,634	...	...	...	3,560	28,220	...	28,220
35	135	135	...	533	...	...	...	...	668	...	668
36	...	...	...	...	...	...	...	...	...	...	...
37	...	...	...	...	...	...	...	...	...	...	...
38	...	...	461	...	...	...	...	...	461	...	461
39	16,205	240,814	35,426	54,159	19,364	157	19,521	41,268	391,031	157	391,188
40	153	7,412	91	...	16,825	1,801	18,626	...	24,328	1,801	26,129
41	16,358	248,226	35,517	54,159	36,189	1,958	38,147	41,268	415,359	1,958	417,317
42	656	13,648	587	18,833	13,081	...	13,081	2,113	48,262	...	48,262
43	15,702	234,578	34,930	35,326	23,108	1,958	25,066	39,155	367,097	1,958	369,055

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

(Excluding

PARTICULARS.	BROUGHT FORWARD.			BENGAL.			NORTH-WESTERN PROVINCES AND OUDH.			No. of Items.
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	
DIRECTION.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Chief Engineer and Secretariat.										
Inspector General and Assistant	9,798	...	9,798	...	...	...	...	...	...	1
Chief Engineer and Assistants	11,953	...	11,953	9,969	...	9,969	5,196	4,333	9,529	2
Upper and Lower Subordinates and Petty Establishment	...	...	...	...	...	...	...	...	...	3
Office Establishment	12,254	...	12,254	10,162	...	10,162	3,482	2,864	6,346	4
Travelling allowances	1,399	...	1,399	538	...	538	853	671	1,524	5
Contingencies	2,289	...	2,289	942	...	942	688	646	1,334	6
Presidency and local allowances	5	...	5	548	...	548	...	...	...	7
Presidency house-rent	...	...	...	195	...	195	...	...	...	8
TOTAL . Rx.	37,698	...	37,698	22,354	...	22,354	10,219	8,514	18,733	9
Superintending Engineers.										
Superintending Engineers and Assistants	17,659	...	17,659	12,756	...	12,756	5,632	5,346	10,978	10
Upper and Lower Subordinates	49	...	49	...	...	...	...	...	...	11
Office and Petty Establishments	7,596	...	7,596	7,528	...	7,528	2,028	2,412	4,440	12
Travelling allowances	2251	...	2,251	1,095	...	1,095	829	774	1,603	13
Contingencies	2,215	...	2,215	905	...	905	356	583	939	14
Local allowances	1,085	...	1,085	168	...	168	...	...	...	15
Presidency house-rent	...	...	...	450	...	450	...	...	...	16
TOTAL . Rx.	30,855	...	30.855	22,902	...	22,902	8,845	9,115	17,960	17
TOTAL DIRECTION . Rx.	68,553	...	68,553	45,256	...	45,256	19,064	17,629	36,693	18
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	106,927	80	107,007	54,267	...	54,267	19,231	33,931	53,162	19
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	52,260	37	52,297	27,323	...	27,323	3,855	7,383	11,238	20
Lower Subordinates	19,543	...	19,543	8,166	...	8,166	1,646	7,229	8,875	21
Petty Establishment	12,465	...	12,465	5,272	...	5,272	962	7,006	7,968	22
Office ditto, including Accountants	41,464	...	41.464	18,489	...	18,489	6,633	11,501	18,134	23
Medical ditto	2,750	...	2,750	1,593	...	1,593	...	895	895	24
Presidency and local allowances	13,494	7	13,501	870	...	870	...	...	...	25
Travelling allowances	32,542	33	32,575	17,270	...	17,270	6,417	11,069	17,486	26
Presidency house-rent	...	...	...	522	...	522	...	...	...	27
Contingencies	9,753	...	9,753	3,732	...	3,732	1,224	2,990	4,214	28
Special charges and allowances	1,931	...	1,931	...	...	...	...	...	...	29
Boat-bridges and Ferries	...	...	...	...	...	...	...	...	...	30
Contribution to canal establishment in Ferozepore District	...	...	...	...	...	...	...	...	...	31
TOTAL CONSTRUCTION . Rx.	293,129	157	293,286	137,504	...	137,504	39,968	82,004	121,972	32
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners	10,713	...	10,713	4,699	...	4,699	1,567	1,212	2,779	33
Accountants	8,557	...	8,557	3,771	...	3,771	1,195	1,521	2,716	34
Clerks and office servants	6,008	...	6,008	3,320	...	3,320	1,984	1,862	3,846	35
Travelling allowances	893	...	893	283	...	283	70	168	238	36
Contingencies	1,027	...	1,027	266	...	266	172	168	340	37
Local allowances	1,022	...	1,022	576	...	576	...	...	...	38
Presidency house-rent	...	...	...	467	...	467	...	...	...	39
TOTAL ACCOUNTS . Rx.	28,220	...	28,220	13,382	...	13,382	4,988	4,931	9,919	40
COLLECTION OF REVENUE	668	...	668	20,482	20,482	40,964	...	35,162	35,162	41
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	...	...	...	10,813	10,813	21,626	...	3,107	3,107	42
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	87	87	174	...	...	...	43
BARRACK DEPARTMENT	461	...	461	295	...	295	...	...	...	44
THOMASON COLLEGE AND ROORKEE WORK-SHOPS	...	...	...	...	...	...	19,540	...	19,540	45
TOTAL AMOUNT AUDITED . Rx	391,031	157	391,188	227,819	31,382	259,201	83,560	142,833	226,393	46
Add—Charges of other departments and of previous year disbursed during the year	24,328	1,801	26,129	277	50,054	50,331	46,357	827	47,184	47
TOTAL . Rx.	415.359	1,958	417,317	228,096	81,436	309,532	129,917	143,660	273,577	48
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	48,262	...	48,262	88,170	190	88,360	349	3	352	49
GRAND TOTAL . Rx.	367,097	1,958	369,055	139,926	81,246	221,172	129,568	143,657	273,225	50

PUBLIC WORKS DEPARTMENT, for the Year ended 31st March 1887—*concluded.*

Railways.)

No. of Items.	PUNJAB.			MADRAS.	BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	9,798	...	9,798
2	5,246	3,783	9,029	9,024	5,046	3,131	8,177	46,434	11,247	57,681
3	...	...	...	...	536	363	899	536	363	899
4	4,221	2,323	6,544	5,610	2,626	637	3,263	38,355	5,824	44,179
5	605	485	1,090	728	235	296	531	4,358	1,452	5,810
6	464	534	998	607	361	179	540	5,351	1,359	6,710
7	...	...		...	247	...	247	800	...	800
8	...	...	...	...	51	...	51	246	...	246
9	10,536	7,125	17,661	15,969	9,102	4,606	13,708	105,878	20,245	126,123
10	4,999	6,892	11,891	12,284	7,210	2,636	9,846	60,540	14,874	75,414
11	...	...	...	...	1,014	...	1,014	1,063	...	1,063
12	1,982	3,223	5,205	5,292	1,802	918	2,720	26,228	6,553	32,781
13	537	565	1,102	1,106	586	145	731	6,404	1,484	7,888
14	551	619	1,170	718	389	35	424	5,134	1,237	6,371
15	...	...	...	...	153	...	153	1,406	...	1,406
16	...	...	...	...	70	...	70	520	...	520
17	8,069	11,299	19,368	19,400	11,224	3,734	14,958	101,295	24,148	125,443
18	18,605	18,424	37,029	35,369	20,326	8,340	28,666	207,173	44,393	251,566
19	30,967	38,080	69,047	48,558	36,761	20,374	57,135	296,711	92,465	389,176
20	7,511	9,081	16,592	41,291	30,792	11,581	42,373	163,032	28,082	191,114
21	7,072	7,869	14,941	1,576	6,324	3,875	10,199	44,327	18,973	63,300
22	1,851	6,934	8,785	45,831	2,161	1,681	3,842	68,542	15,621	84,163
23	8,488	12,732	21,220	...	17,129	8,279	25,408	92,203	32,512	124,715
24	233	1,546	1,779	26	39	223	262	4,641	2,664	7,305
25	...	...	...	...	2,372	...	2,372	16,736	7	16,743
26	9,116	11,457	20,573	18,519	14,014	10,673	24,687	97,878	33,232	131,110
27	...	...	...	...	705	...	705	1,227	...	1,227
28	2,421	3,723	6,144	3,498	2,722	2,387	5,109	23,350	9,100	32,450
29	...	...	...	...	165	...	165	2,096	...	2,096
30	371	...	371	...	...	...	...	371	...	371
31	220	...	220	...	...	...	...	220	...	220
32	68,250	91,422	159,672	159,299	113,184	59,073	172,257	811,334	232,656	1,043,990
33	3,662	...	3,662	4,115	3,818	...	3,818	28,574	1,212	29,786
34	3,164	...	3,164	...	4,637	...	4,637	21,324	1,521	22,845
35	2,330	...	2,330	9,086	3,371	...	3,371	26,099	1,862	27,961
36	175	...	175	259	160	...	160	1,840	168	2,008
37	187	...	187	389	268	...	268	2,309	168	2,477
38	...	...	...	...	979	...	979	2,577	...	2,577
39	...	...	...	...	399	...	399	866	...	866
40	9,518	...	9,518	13,849	13,632	...	13,632	83,589	4,931	88,520
41	...	25,501	25,501	...	...	2,417	2,417	21,150	83,562	104,712
42	...	5,344	5,344	...	...	396	396	10,813	19,660	30,473
43	...	963	963	...	...	777	777	87	1,827	1,914
44	...	...	...	...	...	...	...	756	...	756
45	...	...	...	...	...	...	...	19,540	...	19,540
46	96,373	141,654	238,027	208,517	147,142	71,003	218,145	1,154,442	387,029	1,541,471
47	...	3,169	3,169	19,332	3,079	4,613	7,692	93,373	60,464	153,837
48	96,373	144,823	241,196	227,849	150,221	75,616	225,837	1,247,815	447,493	1,695,308
49	5,452	18,260	23,712	5,603	7,061	3,383	10,444	154,897	21,836	176,733
50	90,921	126,563	217,484	222,246	143,160	72,233	215,393	1,092,918	425,657	1,518,575

N.—Exp. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding

PARTICULARS.	Reference to Detailed Account. See also page 186.	INDIA							
		Inspector General of Military Works.	Simla Imperial Circle.	Central India.	Coorg.	Hydera-bad.	Port Blair.	Raj-putana.	No. of Items.
WORKS AND REPAIRS.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
FAMINE RELIEF AND INSURANCE . . . Original Works	101	...	...	...	...	...	...	...	1
FAMINE RELIEF AND INSURANCE . . . Repairs . .	...	...	...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*									
Minor Works and Navigation, Capital. Original Works	127	...	...	...	...	...	...	5,309	3
Minor Works and Navigation, Capital. Repairs . .		...	...	...	...	...	...	...	4
Ditto Revenue . Original Works		...	...	...	...	...	...	*-1,120*	5
Ditto Revenue . Repairs . .		...	...	...	...	...	...	*-2,699*	6
Minor Works and Navigation and Agricultural. Original Works	128 & 129	...	...	...	...	...	...	194	7
Minor Works and Navigation and Agricultural. Repairs . .		...	...	...	...	...	...	...	8
BUILDINGS AND ROADS.									
Imperial . . . Original Works	141	337,445*	25,264	11,974	2,879	6,593	1,099	12,125	9
Imperial . . . Repairs . .		146,851*	2,836	30,968	4,017	6,314	1,419	12,885	10
Provincial . . Original Works	142	...	...	...	...	...	...	...	11
Provincial . . Repairs . .		...	...	...	...	...	...	...	12
Incorporated Local . Original Works	143	...	...	...	875	...	...	354	13
Incorporated Local . Repairs . .		...	...	...	496	...	...	1,377	14
IRRIGATION. *(Imperial, Provincial, and Local.)*									
Major Works—Working Expenses. Original Works	117	...	...	...	...	...	...	...	15
Major Works—Working Expenses. Repairs . .		...	...	...	...	...	...	...	16
Capital Outlay on Irrigation Works. Original Works	183 to 185	...	...	...	...	...	...	...	17
Capital Outlay on Irrigation Works. Repairs . .		...	...	...	...	...	...	...	18
GRAND TOTAL WORKS AND REPAIRS . Rx.		484,296	28,100	42,942	8,267	12,907	2,518	28,425	19
ESTABLISHMENT.									
FAMINE RELIEF AND INSURANCE Establishment	101	...	...	...	...	...	...	...	20
IRRIGATION. *(Imperial, Provincial, and Local.)*									
Minor Works and Navigation, Capital Establishment.	127	...	...	...	...	...	...	4,336	21
Minor Works and Navigation, Revenue Establishment.		...	...	...	...	...	...	*-3,505*	22
Minor Works and Navigation and Agricultural, Establishment.	128 & 129	...	...	...	...	...	...	493	23
BUILDINGS AND ROADS.									
Imperial . . . Establishment .	141	144,666	11,743	22,595	3,618	4,477	1,302	14,242	24
Provincial . . . Ditto .	142	...	...	...	...	...	...	...	25
Incorporated Local . Ditto .	143	...	...	...	343	...	...	136	26
IRRIGATION. *(Imperial, Provincial, and Local.)*									
Major Works—Working Expenses, Establishment	117	...	...	...	...	...	...	...	27
Capital Outlay on Irrigation Works, Ditto	183 to 185	...	...	...	...	...	...	...	28
GRAND TOTAL ESTABLISHMENT . Rx.		144,666	11,743	22,595	3,961	4,477	1,302	15,702	29
Deduct—Charges for Civil Engineering College and Roorkee Workshops .		...	...	...	...	...	...	...	30
NET TOTAL ESTABLISHMENT . Rx.		144,666	11,743	22,595	3,961	4,477	1,302	15,702	31
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS .		29·87	41·79	52·62	47·91	34·68	51·70	55·24	32

* Includes outlay on

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS, 31st March 1887.
Railways.)

GENERAL.				BURMA.								
No. of Items.	Biluchistan Agency.	TOTAL.	Central Provinces.	Upper.	Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	6,829	11,576	5,620	29,838	30,788	84,651
2	...	...	...	...	...	...	...	...	...	...	...	...
3	6,883	12,192	...	...	...	...	17,967	155	3,215	22,089	8,457	64,075
4	...	...	...	...	...	...	...	...	...	...	...	...
5	...	—*1,120*	...	...	...	...	510	6,864	6,046	584	9,921	22,805
6	...	—*2,699*	...	...	...	...	16,993	3,357	21,743	16,282	77,222	132,898
7	...	194	...	10,466	9,826	...	8,366	10	4,478	40,177	12,877	86,394
8	...	...	...	1,252	8,728	...	51,743	1,095	50	115,126	4,089	182,083
9	63,937	461,316	6,834	208,744	*20,592	13,096	22,423	20,845	74,301	17,620	134,715*	980,486
10	5,979	211,269	6,236	1,371	14,602	5,755	24,269	5,280	11,369	31,810	55,675	367,636
11	...	...	49,885	...	39,450	15,607	109,860	90,475	72,861	108,441	241,754	728,333
12	...	...	55,422	...	51,017	14,177	129,192	117,204	116,537	27,283	132,338	643,170
13	...	1,229	393	...	6,950	60.887	64	75,245	24,900	4,597	42,456	216,721
14	...	1,873	...	...	3,706	31,025	22	112,035	48,524	2,087	40,778	240,050
15	...	...	...	...	...	...	...	22,764	9,565	8,475	...	40,804
16	...	...	...	...	...	...	81,127	86,674	64,951	50,758	22,025	305,535
17	5,019	5,019	...	...	...	...	47,328	112,032	165,828	85,683	19,368	435,258
18	...	...	...	...	...	...	...	...	...	...	...	...
19	81,818	689,273	118,770	221,833	154,871	140,547	516,693	665,611	629,988	560,850	832,463	4,530,899
20	...	...	...	...	...	...	1,571	2,321	4,390	2,761	10,064	21,107
21	1,170	5,506	...	...	...	...	4,132	23	...	9,641	5,211	24,513
22	...	—*3,505*	...	...	...	...	8,467	9,322	25,632	4,627	38,780	83,323
23	...	493	...	1,958	3,698	...	14,795	252	1,571	60,077	3,953	86,797
24	28,081	230,724	3,230	23,108	6,364	4,103	9,183	6,044	18,400	11,298	41,337	353,791
25	...	...	31,661	...	22,822	39,920	130,728	71,880	63,684	73,405	90,935	516,035
26	...	479	39	...	2,442	4,132	15	51,644	8,837	3,643	10,889	82,120
27	...	...	...	...	...	...	43,204	106,912	58,225	38,067	10,047	256,455
28	881	881	...	...	...	...	9,077	24,827	36,745	18,727	4,177	94,434
29	30,132	234,57	34,930	25,066	35,326	39,155	221,172	273,225	217,484	222,246	215,393	1,518,575
30	...	...	...	...	...	...	...	19,540	...	...	...	19,540
31	30,132	234,578	34,930	25,066	35,326	39,155	221,172	253,685	217,484	222,246	215,393	1,499,035
32	36·82	34·03	29·41	11·29	22·80	27·86	42·79	38·11	34·52	39·62	25·87	33·08

Special Defence Works.

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE on TOOLS

(Excluding

PARTICULARS.	INDIA—GENERAL.							CENTRAL PROVINCES.	BURMA.						No. of Items.
						RAJPUTANA.	BILUCHISTAN AGENCY.		LOWER.			UPPER.			
	Simla Imperial Circle.	Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Buildings, Roads and Irrigation.	Buildings, Roads and Irrigation.	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	
NEW SUPPLIES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Surveying and mathematical instruments	6	106	6	...	...	11	121	72	1,237	...	1,237	544	...	544	1
Machinery, including navigation plant	...	287	3,372	3	...	...	...	1,635	1,709	...	1,709	595	...	595	2
Tools	402	3,997	817	6	109	172	1,392	251	116	...	116	5,247	...	5,247	3
Plant	32	...	...	...	41	...	...	...	113	...	113				4
Office furniture	13	64	513	6	...	41	195	81	35	...	35	178	...	178	5
Camp equipage	...	...	...	...	...	103	7	45	...	...	...	...	...	...	6
Live-stock	...	...	...	...	...	4	...	...	...	...	...	...	...	...	7
Rolling-stock for railways or canals	...	...	...	...	...	—90	...	...	...	...	...	...	...	...	8
Miscellaneous	11	5	...	5	...	81	1,697	...	...	1,522	1,522	...	144	144	9
TOTAL NEW SUPPLIES Rx.	464	4,459	4,708	20	150	322	3,412	2,084	3,210	1,522	4,732	6,564	144	6,708	10
Repairs and carriage	225	1,679	432	596	54	92	1,040	113	473	...	473	995	...	995	11
TOTAL . Rx.	689	6,138	5,140	616	204	414	4,452	2,197	3,683	1,522	5,205	7,559	144	7,703	12
Add or deduct—Charges by other Departments	—3	—268	2	...	...	62	267	—6	4,259	...	4,259	...	...	...	13
Deduct—Contributions	...	...	808	...	...	42	...	...	106	...	106	5,443	...	5,443	14
GRAND TOTAL . Rx	686	5,870	4,334	616	204	434	4,719	2,191	7,836	1,522	9,358	2,116	144	2,260	15
DISTRIBUTION OF THE FOREGOING—															
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION— (*Imperial, Provincial, and Local.*)															
Minor Works and Navigation, Capital	...	...	...	...	...	...	1,121	...	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	...	—29	...	...	...	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	...	20	...	...	...	1,522	1,522	...	144	144	19
BUILDINGS AND ROADS—															
Imperial	686	5,870	4,334	595	204	423	2,557	186	1,838	...	1,838	2,116	...	2,116	20
Provincial	...	...	...	...	...	...	...	1,999	5,795	...	5,795	...	...	...	21
Incorporated Local	...	...	...	21	...	20	...	6	203	...	203	...	...	...	22
IRRIGATION— (*Imperial, Provincial, and Local.*)															
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
Capital Outlay on Irrigation Works	...	...	...	...	...	...	1,041	...	...	...	...	...	...	...	24
TOTAL, AS ABOVE Rx.	686	5,870	4,334	616	204	434	4,719	2,191	7,836	1,522	9,358	2,116	144	2,260	25

and PLANT of the Public Works Department, for the Year ended 31st March 1887.

Railways.)

No. of Items.	ASSAM.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.	BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings, Roads and Irrigation.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	72	31	...	31	217	...	217	41	...	41	1,311	*—115*	4	*—111*	3,660	4	3,664
2	384	4,823	1,566	6,389	893	1,545	2,438	657	...	...	3,699	...	198	198	17,400	3,309	20,709
3	640	1,703	...	1,703	1,401	...	1,401		*—498*	159	5,000	4,364	289	4,653	26,274	*—209*	26,065
4	31	...	...	...	58	*—1,420*	*—1,362*		*—2,697*	*—2,697*	251	4,339	209	4,548	4,865	*—3,908*	957
5	...	107	...	107	506	...	506	136	...	136	4	373	177	550	2,252	177	2,429
6	109	20	...	20	428	...	428	172	...	172	23	88	119	207	995	119	1,114
7	...	...	...	...	41	...	41	15	...	15	29	173	*—1*	172	262	*—1*	261
8	...	...	...	...	...	...	...	...	...	...	1,532	...	...	...	1,442	...	1,442
9	...	...	1,657	1,657	9	18,476	18,485	...	2,395	2,395	*-6.549*	...	...	...	*-4,741*	24,194	19,453
10	1,236	6,684	3,223	9,907	3,553	18,601	22,154	1,021	*—800*	221	5,300	9,222	995	10,217	52,409	23,685	76,094
11	561	4,569	9,280	13,849	531	8,900	9,431	372	1,257	1,629	9,508	2,015	583	2,598	23,255	20,020	43,275
12	1,797	11,253	12,503	23,756	4,084	27,501	31,585	1,393	457	1,850	14,808	11,237	1,578	12,815	75,664	43,705	119,369
13	*—132*	263	...	263	*—9*	...	*—9*	106	...	106	*-1,189*	*—104*	...	*—104*	3,248	...	3,248
14	...	*3*	*4*	*7*	*2*	...	*2*	...	*—697*	*—697*	*32*	...	22	22	*6,436*	*—671*	*5,765*
15	1,665	11,513	12,499	24,012	4,073	27,501	31,574	1,499	1,154	2,653	13,587	11,133	1,556	12,689	72,476	44,376	116,852
16	...	...	...	...	...	*—245*	*—245*	...	171	171	3,918	...	371	371	3,918	297	4,215
17	...	...	799	799	...	...	...	...	...	...	546	...	255	255	1,667	1,054	2,721
18	...	...	1,080	1,080	...	94	94	...	457	457	265	...	647	647	236	2,278	2,514
19	...	...	485	485	...	...	...	...	31	31	2,511	...	63	63	2,531	2,245	4,776
20	267	569	...	569	323	...	323	328	...	328	496	2,647	...	2,647	23,439	...	23,439
21	1,248	10,943	...	10,943	1,779	...	1,779	879	...	879	3,990	6,603	...	6 603	33,236	...	33,236
22	150	1	...	1	1,971	...	1,971	292	...	292	37	1,883	...	1,883	4,584	...	4,584
23	...	...	7,234	7,234	...	3,376	3,376	...	1,405	1,405	7,468	...	190	190	7,468	12,205	19,673
24	...	...	2,901	2,901	...	24,276	24,276	...	*—910*	*—910*	*-5,644*	...	30	30	*-4,603*	26,297	21,694
25	1,665	11,513	12,499	24,012	4,073	27,501	31,574	1,499	1,154	2,653	13,587	11,133	1,556	12,689	72,476	44,376	116,852

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Sections O to V.—Debt, Deposits and Advances.

Receipts Rx. 116,557,815. Disbursements Rx. 105,439,998.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	75	Statement of Permanent Debt . .	196	12,123,406	1,685,284	+10,438,122*a*
P. Unfunded Debt .	76	Special Loans	198	...	220	+775,845
,,	77	Treasury Notes	199	450	2,300	
,,	78	Deposits of Service Funds . .	199	127,009	69,909	
,,	79	Savings Bank Deposits . . .	200	5,353,975	4,633,160	
Q. Deposits and Advances.		Provincial Balances, see Account No. 67	174	316,482	280,817	+1,305,177
,,	80	Excluded Local Funds . . .	201	678,794	717,372	
,,	81	Political and Railway Funds . .	201	41,520	49,351	
,,	82	Departmental and Judicial Deposits .	202	14,959,691	14,915,051	
,,	For these Accounts *vide* Appendix A.	Advances		6,917,185	7,034,998	
,,		Suspense Account		148,280	132,473	
,,		Exchange on Remittance Accounts .		1,362,389	...	
,,		Miscellaneous		73,376	62,478	
R. Loans to Municipalities, Native States, &c.	83	Advances, Repayments and Balances	208	1,136,086	1,053,260	+82,826
S. Capital Account of Indian Railway Companies.	84	Receipts and Payments . . .	216	5,968,648	6,653,021	—684,373
T. Remittances .	For these Accounts *vide* Appendix A.	Inland Money Orders . . .		10,538,909	10,519,085	+236,551
,,		Other Local Remittances . . .		11,175	...	
,,		Other Departmental Accounts . .		143,178	155,388	
,,		Remittances between Civil Treasuries and Departments		24,592,791	24,394,086	
	85	Remittance Account between England and India	218	2,446,499	2,427,442	
U. Secretary of State's Bills.	86	Bills drawn and discharged . .	220	12,136,279	12,177,689	
V. Cash Balance .	87	Distribution Statement . . .	221	17,481,063	18,476,614	
		TOTAL .		116,557,185	105,439,998	

(*a*) Net figure carried to account No. 1 is 9,727,538. The difference of 710,584 represents amount or Debt incurred in excess of money raised £792,554 less £81,970 loans discharged by means of the Railway and Discount Sinking Funds, *vide* note (*e*) on page 197.

No. 75.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1887, and the amount of the PERMANENT DEBT at the Commencement and Close of the Year.

			Amount, 1st April 1886.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1887.
		IN INDIA.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		IMPERIAL LOANS BEARING INTEREST.							
		4½ per Cent. Transfer Loan of 1870	1,787,540	...	...	1,787,540	...	...	1,787,540
		4½ „ Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
		4½ „ Transfer Loan of 1878	1,514,770	...	...	1,514,770	...	104,300	1,410,470
		Transfer Loan of 1879, 4½ per Cent. portion	18,965,553	...	109,110	19,074,663	...	4,680	19,069,983
		„ 7*s.* sterling per Cent. portion	22,900	...	...	22,900	...	600	22,300
		4 per Cent. Loan of 1832-33	850,336	...	...	850,336	1,181	17,400	831,755
		4 „ „ 1835-36	2,323,860	...	...	2,323,860	150	64,270	2.259,440
		4 „ „ 1842-43	23,398,850	1,200,000	2 89,670	24,888,520	80	214,470	24,673,970
		4 „ „ 1854-55	4,581,670	...	...	4,581,670	850	162,210	4,418,610
		4 „ Transfer Loan, 1st May 1865	26,037,386	...	724,350	26,761,736	50	51,250	26,710,436
		Reduced 4 per Cent. Loan of 1879	8,969,960	...	...	8,969,960	...	489,020	8,480,940
		4 per Cent. Promissory Notes for Mysore Family	87,285	...	...	87,285	2	14,360	72,923
		4 „ Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
		4 „ East Indian Railway Commuted Stock	9,975	...	...	9,975	...	...	9,975
		3½ „ Loan of 1853-54	53,340	...	...	53,340	...	520	52,820
		TOTAL IMPERIAL DEBT in INDIA bearing Interest Rx.	91,103,425	1,200,000	1,123,130	93,426,555	2,313	1,123,080	92,301,162
		IMPERIAL LOANS NOT BEARING INTEREST.							
		5½ per Cent. Loan of 1859-60	6,440	...	...	6,440	890	50	5,500
		5 „ „ 1856-57	7,210	...	...	7,210	500	...	6,710
		5 „ „ 1825-26	6,166	...	...	6,166	...	...	6,166
		5 „ „ 1841-42	2,290	...	...	2,290	...	...	2,290
		5 „ „ 1854-55 for Public Works	4,570	...	...	4,570	50	...	4,520
		Treasury Bills at 2½ pie per Cent. per diem	630	...	...	630	...	...	630
		Reduced 4 per Cent. Loan of 4th July 1881	450	...	...	450	300	...	150
		4 per Cent. Loan of 1824-25	22,304	...	...	22,304	...	...	22,304
		4 „ „ 1828-29	725	...	...	725	32	...	693
		4 „ Transfer Loan of 22nd April 1854	(*d*) 1,149,641	...	...	1,149,641	1,145,340	...	4,301
		TOTAL IMPERIAL DEBT in INDIA not bearing Interest Rx.	1,200,426	...	...	1,200,426	1,147,112	50	53,264
		PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
		4½ per Cent. Nagpore-Raipore Railway Debenture Loan	43,235	...	...	43,235	36,535	...	6,700
		4 „ Ghazipur-Dildarnagar Railway „	50,080	...	...	50,080	...	...	50,080
		4 „ Muttra-Hathras Light „ „	3,990	...	...	3,990	...	760	3,230
		4 „ Cawnpore-Farukhabad „ „	14,330	...	...	14,330	...	3,500	10,830
		4 „ Cawnpore and Achneyra „ „	67,710	...	4,260	71,970	...	...	71,970
		TOTAL PROVINCIAL DEBT in INDIA Rx.	179,345	...	4,260	183,605	36,535	4,260	142,810

Debt bearing Interest:				
In India	£	91,436,644		
In England	£	73,769,825		
	Rx.	1,200,426		
Debt not bearing Interest:				
In India	£	36,796		
In England	£			
	Rx.			
			165,206,469	
		1,237,222		
		166,443,691		1st April 1886.
			92,600,372	
			84,192,701	
		53,264		
	£	35,476		
	Rx.	88,740		
			176,793,073	
		176,881,813		31st March 1887.

GOVERNMENT STOCK NOTES BEARING INTEREST.							
4 per Cent. Stock Notes issued in 1882-83 and accounted for as follows :—							
In India	(g) 2,420	1	...	2,421	405	...	2,016
Central Provinces	22,280	115	...	22,395	30	...	22,365
Assam	1,542	3	...	1,545	84	...	1,461
Bengal	(g) 23,685	859	...	24,544	296	...	24,248
North-Western Provinces and Oudh	(g) 29,884	927	...	30,811	64	...	30,747
Punjab	(g) 27,738	3,276	...	31,014	3,179	...	27,835
Madras	(g) 20,716	995	...	21,711	65	...	21,646
Bombay	25,609	2,684	...	28,293	2,211	...	26,082
TOTAL GOVERNMENT STOCK NOTES . Rx.	153,874	8,860	...	162,734	6,334	...	156,400
TOTAL DEBT IN INDIA . Rx.	92,637,070	1,208,860	1,127,390	94,973,320	1,192,294	1,127,390	92,653,636
IN ENGLAND.							
BEARING INTEREST.							
India 4 per Cent. Stock	53,343,790	...	...	53,343,790	(a)74,890 / (b)7,080	...	53,261,820
„ 3½ „ Stock	6,483,471	(c) 4,914,546	...	11,398,017	...	...	11,398,017
„ 3 „ Stock	6,748,548	6,000,000	...	12,748,548	...	...	12,748,548
„ 3½ „ Debentures	5,000,000	...	...	5,000,000	...	...	5,000,000
East Indian Railway Debenture Stock	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock	348,666	...	...	348,666	...	...	348,666
Eastern Bengal Railway Debentures	409,700	...	...	409,700	409,700	...	...
TOTAL DEBT in ENGLAND bearing Interest . £	73,769,825	10,914,546	...	84,684,371	491,670	...	84,192,701
NOT BEARING INTEREST.							
East India Bonds	20,917	...	...	20,917	...	...	20,917
India 5 per Cent. Stock	14,779	...	...	14,779	320	...	14,459
East Indian Railway Debentures	1,100	...	...	1,100	1,000	...	100
TOTAL DEBT in ENGLAND not bearing Interest . £	36,796	...	...	36,796	1,320	...	35,476
TOTAL DEBT in ENGLAND . £	73,806,621	10,914,546	...	84,721,167	492,990	...	84,228,177
TOTAL DEBT .	166,443,691	12,123,406	1,127,390	179,694,487	(e)1,685,284	1,127,390	176,881,813
CLASSIFICATION OF THE DEBT.							
Permanent Debt, exclusive of that for Railways and Irrigation	74,594,878	3,708,860	1,127,390	79,431,128	1,685,284	(f)3,798,407	73,947,437
For Railways	67,223,074	7,749,711	2,671,017	77,643,802	...	...	77,643,802
For Irrigation	24,625,739	664,835	...	25,290,574	...	...	25,290,574
TOTAL .	166,443,691	12,123,406	3,798,407	182,365,504	1,685,284	3,798,407	176,881,813

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict., C. 206, and 53, and the application thereof.

India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44, and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of liabilities charged on the Revenues of India :

	£
India 4 per cent. Stock	5,115,939
India 4 per cent. Rupee Debt, Rx.6,750 at 2s. the rupee	10,675
India 3½ per cent. Stock	2,235,168
India 3 per cent. Stock	215,243
	7,577,025

India Debt purchased and cancelled to 31st March 1886 :

	£
India 4 per cent. Stock	187,069

(a) India Debt purchased and cancelled during the year ended 31st March 1887 :

	£
India 4 per cent. Stock	5,115,939
India 4 per cent. Rupee Debt	10,675
India 3½ per cent. Stock	2,235,168
India 3 per cent. Stock	215,243
	7,577,025

India 4 per cent. Stock purchased with £68,183, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock created for the redemption thereof 38,082

India 4 per cent. Stock purchased with £8,014, being Interest on the amounts standing to the credit of the Funds 7,812

INDIA DEBT PURCHASED AND CANCELLED	£
Balance of India Debt issued as above, outstanding on 31st March 1887.	£4,853,068 / 10,675 / 7,801,018 / 248,548 = £ 232,963 / 7,344,052

INDIA DEBT ISSUED IN REDEMPTION OF INDIA DEBT PURCHASED AND CANCELLED.

£328,462 East Indian Railway Annuity.	£	£64,350 East Indian Railway 4½ per cent. Debenture Stock.	£	£22,312 Eastern Bengal Railway Annuity.	£	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£	£200,468 Punjab and Delhi Railway Annuity.	£	TOTAL. £
5,115,939		...		...		...		...		5,115,939
10,675		...		...		...		...		10,675
2,235,168		48,168		541,055		67,006		4,911,621		7,803,018
215,243		32,597		...		708		...		248,548
7,577,025		80,765		541,055		67,714		4,911,621		13,178,180
187,069		396		...		516		...		187,981
38,082	229		3,177		136		25,381		74,890	
7,812	18		31		21		...			
232,963	643		3,211		673		25,381			262,871
7,344,052	80,122		537,844		67,041		4,886,240		12,915,399	

(b) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £7,192 towards the redemption of debt incurred in excess of money raised.

(c) Amount of Stock created under Acts 44 and 45 Vict., C. 53 and 48 and 49 Vict., C. 25, Sec. 25 :

	£
In redemption of £121 of the East Indian Railway Annuity	2,925
In redemption of £200,468 of the Scinde, Punjab and Delhi Railway Annuity	4,911,621
	£4,914,546

(d) Falls short of the closing balance of last years account by Rx. 66,912 by which sum the balance of the loan is found to have been previously overstated.

(e) This amount is shown in the General Account, page 21, as follows:—

	India. Rx.	England. £	TOTAL.
Under Permanent Debt Discharged.	1,192,294	411,020	1,603,314
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £1,677,700 under "Railway Revenue Account" (*see* also Sinking Fund Account on this page).	...	46,141	46,141
On account of Eastern Bengal Railway Sinking Fund do. do.	...	3,368	3,368
On account of the Scinde, Punjab and Delhi Railway Sinking do. do.	...	25,381	25,381
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which 7,192*l.* is charged to Interest on Debt	...	7,080	7,080
	1,192,294	492,990	1,685,284

(f) Includes £2,671,017 transferred to Debt for Railways.

(g) Differ from last year's closing balances by Rx. 1 or 2 for corrections since made.

No. 76.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1887.

	Balance, 1st April 1886.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1887.
INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Endowments by the late King of Oudh, First Loan (6 per Cent.)	357,727	...	357,727	220	357,507
Endowments by the late King of Oudh, Third and Fifth Loans (5 per Cent.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, Sixth Loan (4 per Cent.)	170,000	...	170,000	...	170,000
Endowments by the late King of Oudh, Charity Fund (4 per Cent.)	30,000	...	30,000	...	30,000
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per Cent.)	4,800	...	4,800	...	4,800
Promissory Notes issued to the Prize Agents for the Captors of Java	34,348	...	34,348	...	34,348
Appropriation for the Maintenance of Madho Rao (4 per Cent.)	66,800	...	66,800	...	66,800
8 per Cent. perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per Cent. perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultrie Endowment (Madras), (6 per Cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultrie, bearing Interest (6 per Cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	...	1,000	...	1,000
Charitable Endowment	4,000	...	4,000	...	4,000
TOTAL . Rx.	1,702,990	...	1,702,990	220	1,702,770
NORTH-WESTERN PROVINCES AND OUDH:					
Charitable Endowments of Native Chiefs	20,000	...	20,000	...	20,000
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree and Sanawar	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per Cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,689	...	91,689	...	91,689
GRAND TOTAL . Rx.	1,816,069	...	1,816,069	220	1,815,849

NO. 77.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1887.

	Balance, 1st April 1886.	Issues in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Treasury Notes at 3¾ per Cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla Family Temples	34,520	...	34,520	...	34,520
Non-transferable Treasury Notes at 4 per Cent.	9,012	450	9,462	2,300	7,162
TOTAL . Rx.	43,782	450	44,232	2,300	41,932

NO. 78.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1887.

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Repayments in 1886-87.	Balance, 31st March 1887.
INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Family Pension Fund	933,926	113,974	1,047,900	62,956	984,944
Miscellaneous Service Funds	229	11	240	4	236
TOTAL .. Rx.	934,155	113,985	1,048,140	62,960	985,180
MADRAS:					
Apothecaries' Fund	(*a*) 8,786	3,735	12,521	3,043	9,478
BOMBAY:					
Uncovenanted Service Family Pension Fund	(*a*) 95,059	9,289	104,348	3,906	100,442
GRAND TOTAL . Rx.	1,038,000	127,009	1,165,009	69,909	1,095,100

(*a*) Differs from the closing balance of last year by 1Rx. for corrections since made.

No. 79.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1887.

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Repayments in 1886-87.	Balance, 31st March 1887.
BANK ACCOUNTS.					
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Calcutta	280,223	130,529	410,752	143,156	267,596
Madras	261,765	36,717	298,482	217,709	80,773
Bombay	1,640,970	281,011	1,921,981	1,107,300	814,681
TOTAL . Rx.	2,182,958	448,257	2,631,215	1,468,165	1,163,050
DISTRICT SAVINGS BANKS:					
Government of India	39,169	6,492	45,661	45,661	...
Central Provinces	27,951	3	27,954	27,954	...
Burma	7,338	12	7,350	7,350	...
Assam	11,368	...	11,368	11,368	...
Bengal	109,550	60	109,610	109,758	(*a*)—*148*
North-Western Provinces and Oudh	51,488	92	51,580	51,580	...
Punjab	48,364	2	48,366	48,366	
TOTAL . Rx.	295,228	6,661	301,889	302,037	—*148*
POST OFFICE SAVINGS BANKS:					
India	138,925	339,904	478,829	184,110	294,719
Central Provinces	108,333	177,830	286,163	118,625	167,538
Burma	49,438	117,179	166,617	77,045	89,572
Assam	61,963	81,640	143,603	56,101	87,502
Bengal	615,993	905,388	1,521,381	613,700	907,681
North-Western Provinces and Oudh	373,430	492,921	866,351	373,043	493,308
Punjab	257,584	403,946	661,530	284,176	377,354
Madras	192,274	556,996	749,270	293,347	455,923
Bombay	456,017	1,510,888	1,966,905	586,413	1,380,492
TOTAL . Rx.	2,253,957	4,586,692	6,840,649	2,586,560	4,254,089
STATE RAILWAY PROVIDENT INSTITUTIONS:					
Government of India	58,699	22,254	80,953	34,292	46,661
Central Provinces	5,824	3,202	9,026	3,671	5,355
Burma	7,357	3,026	10,383	4,273	6,110
Assam	88	90	178	97	81
Bengal	35,048	23,876	58,924	30,005	28,919
North-Western Provinces and Oudh	4,124	1,256	5,380	5,380	...
Punjab	70,098	78,878	148,976	47,785	101,191
Madras	...	83	83	83	...
TOTAL . Rx.	181,238	132,665	313,903	125,586	188,317
CIVIL ENGINEERS' PROVIDENT FUND:					
Government of India	29,006	23,272	52,278	3,292	48,986
North-Western Provinces and Oudh	107	...	107	107	...
TOTAL . Rx.	29,113	23,272	52,385	3,399	48,986
REGIMENTAL SAVINGS BANKS:					
Bengal Army	82,545	79,834	162,379	72,402	89,977
Madras Army	28,290	26,203	54,493	25,398	29,095
Bombay Army	27,854	25,751	53,605	31,722	21,883
TOTAL . Rx.	138,689	131,788	270,477	129,522	140,955
TOTAL BANK ACCOUNTS . Rx.	5,081,183	5,329,335	10,410,518	4,615,269	5,795,249
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
Government of India	2,202	10,450	12,652	9,055	3,597
HINDU FAMILY ANNUITY FUND:					
Government of India	3,147	3,983	7,130	3,303	3,827
UNCOVENANTED SERVICE FUND LIFE ASSURANCE BRANCH:					
Bombay	2,146	3,159	5,305	...	5,305
LOCAL FUND PENSION FUND:					
Bombay	4,142	5,397	9,539	3,145	6,394
BENGAL CHRISTIAN FAMILY PENSION FUND:					
Government of India	315	1,575	1,890	1,615	275
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	113	...	113	8	105
Bombay	22,399	76	22,475	765	21,710
TOTAL SPECIAL ACCOUNTS . Rx.	34,464	24,640	59,104	17,891	41,213
GRAND TOTAL . Rx.	5,115,647	5,353,975	10,469,622	4,633,160	5,836,462

(*a*) Pending Adjustment in 1887-88.

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1887.

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	14,562	59,330	73,892	60,916	12,976
Central Provinces	(*a*)3,708	14,896	18,604	13,685	4,919
Burma	15,674	82,284	97,958	81,432	16,526
Assam	640	2,378	3,018	2,355	663
Bengal	27,209	46,118	73,327	45,583	27,744
North-Western Provinces and Oudh	(*a*) 28,385	83,700	112,085	84,724	27,361
Punjab	18,036	50,843	68,879	54,265	14,614
Madras	(*a*)145,606	63,508	209,114	115,652	93,462
Bombay	102,261	275,737	377,998	258,760	119,238
TOTAL . Rx.	356,081	678,794	1,034,875	717,372	317,503

(*a*) Differs from the closing Balance of last year by 1 Rx. for correction since made.

No. 81.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL and RAILWAY FUNDS, for the Year ended 31st March 1887.

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
POLITICAL FUNDS.					
Bahoo Begum's Stipend Fund	108,065	4,883	112,948	22,312	90,636
RAILWAY FUNDS.					
Bombay, Baroda, and Central India Railway.					
Educational Fund	297	975	1,272	1,035	237
Fire Insurance Fund	816	1,619	2,435	1,528	907
Guarantee and Contractors' Security Fund	1,630	1,940	3,570	907	2,663
Provident Fund	3,222	10,413	13,635	13,232	403
Sundry Deposit Fund (Ticket and Indenture Fees)	3,195	1,370	4,565	221	4,344
Fine Fund	...	621	621	177	444
Shareholders' Interest Deposit Fund	...	167	167	6	161
Surplus Profits Deposit Fund	...	27	27	...	27
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	54,287	2,055	56,342	1	56,341
Fire Insurance Fund	3,035	3,588	6,623	113	6,510
Guarantee and Contractors' Security Fund	2,489	5,631	8,120	5,133	2,987
Madras Railway.					
Guarantee and Contractors' Security Fund	19,782	3,690	23,472	1,353	22,119
Oudh and Rohilkhand Railway.					
Fine Fund	3,458	662	4,120	65	4,055
Guarantee Fund and Deposits	18,338	3,437	21,775	2,826	18,949
Sind, Punjab, and Delhi Railway.					
Fine and Guarantee Fund	...	442	442	442	...
	110,549	36,637	147,186	27,039	120,147
TOTAL . Rx.	218,614	41,520	260,134	49,351	210,783

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1887.

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
INDIA, GENERAL.					
Civil Deposits.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Revenue Deposits	10,688	35,156	45,844	32,110	13,734
Civil Courts' Deposits	3,358	7,173	10,531	8,390	2,141
Criminal Courts' Deposits	935	2,069	3,004	1,197	1,807
Personal Deposits	7,136	227,521	234,657	223,871	10,786
Trust Interest Fund	43	195,672	195,715	195,078	637
Deposits of deceased officers and men of the Native Army	774	121	895	71	824
General Deposits	2,129	46,053	48,182	45,254	2,928
Municipal Funds	6,638	35,521	42,159	33,750	8,409
Military Orphan Fund Deposits	70,165	...	70,165	32,609	37,556
Forest Deposits	(*a*) 10	17	27	12	15
Deposits for Government Loans	...	6,247	6,247	6,247	...
Colonial and Indian Exhibition for 1886-87	...	23,610	23,610	...	23,610
Other Deposits.					
Telegraph Deposits	(*b*) 8,435	22,516	30,951	26,207	4,744
Telegraph Trust Interest Account	—*12*	...	—*12*	...	—*12*
Telegraph Fine Fund	4,289	722	5,011	315	4,696
Marine Deposits	3,211	12,788	15,999	14,351	1,648
Military Deposits	71,017	55,782	126,799	58,753	68,046
Public Works Deposits (Buildings and Roads)	24,064	96,508	120,572	85,436	35,136
Public Works Deposits (Irrigation)	(*b*) 178	223	401	182	219
Public Works Deposits (Railway Capital)	(*b*) 45,179	115,462	160,641	92,960	67,681
Public Works Deposits (Railway Revenue)	(*b*) 25,462	1,068,220	1,093,682	1,069,951	23,731
State Railway Fine Fund	(*b*) 3,855	504	4,359	655	3,704
Trust Interest Fund (Military)	597	6,678	7,275	6,955	320
Postal Deposits	...	5	5	5	...
British Postal Orders	1,079	454	1,533	3	1,530
Departmental Guarantee Fund (Post Office)	671	263	934	1	933
Life Insurance Fund (Post Office)	—*166*	142	—*24*	...	—*24*
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—*647*	...	—*647*	...	—*647*
TOTAL . Rx.	289,088	1,959,427	2,248,515	1,934,363	314,152
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	11,778	22,952	34,730	27,869	6,861
Civil Courts' Deposits	21,876	94,564	116,440	93,952	22,488
Personal Deposits	57,552	195,992	253,544	188,855	64,689
Trust Interest Fund	119	3,350	3,469	2,905	564
Forest Deposits	43	...	43	27	16
Municipal Funds	36,142	92,760	128,902	94,583	34,319
Other Deposits.					
Postal Deposits	...	4	4	4	...
Trust Interest Account (Post Office)	...	8	8	8	...
Public Works Deposits (Buildings and Roads)	(*b*) 837	1,248	2,085	1,432	653
Public Works Deposits (Railway Capital)	(*b*) 200	3,982	4,182	4,137	45
Public Works Deposits (Railway Revenue)	(*b*) 1,917	122,913	124,830	122,044	2,786
State Railway Fine Funds	(*b*) 2	351	353	353	...
Life Insurance Fund (Post Office)	64	73	137	2	135
British Postal Orders (Post Office)	795	423	1,218	...	1,218
Departmental Guarantee Fund (Post Office)	354	215	569	1	568
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—*4,923*	11,776	6,853	9,293	—*2,440*
TOTAL . Rx.	126,756	550,611	677,367	545,465	131,902
Carried forward . Rx.	415,844	2,510,038	2,925,882	2,479,828	446,054

(*a*) Included under General Deposits in last year's account.
(*b*) Differs from last year's figures for correction of balance since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1887—*continued.*

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	415,844	2,510,038	2,925,882	2,479,828	446,054
BURMA.					
Civil Deposits.					
Revenue Deposits	22,537	97,055	119,592	95,078	24,514
Civil Courts' Deposits	8,723	10,552	19,275	18,021	1,254
Personal Deposits	6,643	62,135	68,778	64,572	4,206
Municipal Funds	7,889	87,259	95,148	78,418	16,730
Deposits for Government Loans	...	3,000	3,000	3,000	...
Other Deposits.					
Postal Deposits	...	27	27	27	...
Public Works Deposits (Buildings and Roads)	13,372	44,876	58,248	41,069	17,179
Public Works Deposits (Irrigation)	654	1,723	2,377	1,376	1,001
Public Works Deposits (Railway Capital)	...	1,811	1,811	1,602	209
Public Works Deposits (Railway Revenue)	(*a*)2,227	2,043	4,270	2,523	1,747
State Railway Fine Fund	...	169	169	169	...
Life Insurance Fund (Post Office)	46	29	75	...	75
British Postal Orders (Post Office)	806	400	1,206	2	1,204
Departmental Guarantee Fund (Post Office)	201	90	291	2	289
TOTAL . Rx.	63,098	311,169	374,267	305,859	68,408
ASSAM.					
Civil Deposits.					
Revenue Deposits	26,661	19,615	46,276	21,645	24,631
Civil Courts' Deposits	3,768	10,420	14,188	11,032	3,156
Personal Deposits	3,660	48,487	52,147	49,141	3,006
Trust Interest Fund	13	662	675	660	15
Municipal Funds	2,232	11,376	13,608	12,320	1,288
Deposits for Government Loans	...	5	5	5	...
Other Deposits.					
Postal Deposits	9	11	20	20	...
Public Works Deposits (Buildings and Roads)	974	4,789	5,763	5,205	558
Public Works Deposits (Railway Capital)	12	274	286	286	...
Public Works Deposits (Railway Revenue)	...	671	671	637	34
State Railway Fine Fund	(*a*) 7	24	31	22	9
Life Insurance Fund (Post Office)	371	273	644	60	584
British Postal Orders (Post Office)	463	214	677	...	677
Departmental Guarantee Fund (Post Office)	94	188	282	1	281
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—*128*	70	—*58*	59	—*117*
TOTAL . Rx.	38,136	97,079	135,215	101,093	34,122
Carried forward . Rx.	517,078	2,918,286	3,435,364	2,886,780	548,584

(*a*) Differs from last year's figures for correction of balance since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1887 —*continued.*

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	517,078	2,918,286	3,435,364	2,886,780	548,584
BENGAL.					
Civil Deposits.					
Revenue Deposits	227,010	322,684	549,694	313,457	236,237
Civil Courts' Deposits	323,170	831,236	1,154,406	802,490	351,916
Criminal Courts' Deposits	10,800	14,364	25,164	12,570	12,594
Personal Deposits	101,861	589,413	691,274	573,194	118,080
Trust Interest Fund	3,252	97,761	101,013	93,159	7,854
General Deposits	805	2,109	2,914	2,091	823
Marine Deposits	66	400	466	300	166
Municipal Funds	30,807	157,713	188,520	161,943	26,577
Forest Deposits	(*a*)11	8	19	10	9
Deposits for Government Loans	...	209	209	209	...
Presidency Bank Deposits	(*b*)8,128	263	8,391	235	8,156
Other Deposits.					
Postal Deposits	(*c*)36	13	49	49	...
Trust Interest Account (Post Office)	...	156	156	156	...
Public Works Deposits (Buildings and Roads)	(*c*)—*9,683*	208,116	198,433	163,393	35,040
Public Works Deposits (Irrigation)	(*c*)12,924	5,371	18,295	13,358	4,937
Public Works Deposits (Railway Capital)	(*c*)2,220	10,883	13,103	12,517	586
Public Works Deposits (Railway Revenue)	(*c*)20,308	615,042	635,350	621,442	13,908
State Railway Fine Fund	(*b*)43	1,264	1,307	1,232	75
Life Insurance Fund (Post Office)	1,827	1,391	3,218	475	2,743
British Postal Orders (Post Office)	—*1,356*	1,401	45	2	43
Departmental Guarantee Fund (Post Office)	2,835	1,585	4,420	5	4,415
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—*31,563*	221,628	190,065	196,755	—*6,690*
TOTAL . Rx.	703,501	3,083,010	3,786,511	2,969,042	817,469
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits.					
Revenue Deposit	74,204	229,549	303,753	230,785	72,968
Civil Courts' Deposits	190,502	571,756	762,258	521,371	240,887
Criminal Courts' Deposits	10,150	45,558	55,708	46,483	9,225
Personal Deposits	115,844	1,457,916	1,573,760	1,473,298	100,462
Trust Interest Fund	5,829	28,893	34,722	33,516	1,206
Forest Deposits	436	269	705	* 394	311
Municipal Funds	44,292	324,193	368,485	316,582	51,903
Deposits for Government Loans	...	79	79	79	...
Other Deposits.					
Postal (Deposits)	...	21	21	21	...
Trust Interest Account (Post Office)	...	12	12	12	...
Public Works Deposits (Buildings and Roads)	(*c*)5,243	22,024	27,267	18,287	8,980
Public Works Deposits (Irrigation)	(*c*)2,748	4,351	7,099	5,119	1,980
Public Works Deposits (Railway Capital)	(*b*)300	2,482	2,782	2,711	71
Public Works Deposits (Railway Revenue)	(*c*) 3,999	65,515	69,514	69,514	...
State Railway Fine Fund	(*c*)	521	521	524	—*3*
Life Insurance Funds (Post Office)	218	256	474	...	474
British Postal Orders (Post Office)	2,645	1,600	4,245	5	4,240
Departmental Guarantee Fund (Post Office)	2,052	792	2,844	13	2,831
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—*4*	31	27	31	—*4*
TOTAL . Rx.	458,458	2,755,818	3,214,276	2,718,745	495,531
Carried forward . Rx.	1,679,037	8,757,114	10,436,151	8,574,567	1,861,584

(*a*) Included under Revenue Deposits in last year's account.
(*b*) Included under General Deposits in last year's account.
(*c*) Differs from last year's figures for corrections of balance since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1887 —*continued.*

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	1,679,037	8,757,114	10,436,151	8,574,567	1,861,584
PUNJAB.					
Civil Deposits.					
Revenue Deposits	85,059	285,280	370,339	285,148	85,191
Personal Deposits	76,272	612,172	688,444	622,620	65,824
Trust Interest Fund	4,431	10,494	14,925	13,322	1,603
Municipal Funds	101,660	347,060	448,720	367,066	81,654
Forest Deposits	...	843	843	458	385
Deposits for Government Loans	...	303	303	303	...
Other Deposits.					
Trust Interest Account (Post Office)	...	12	12	12	...
Public Works Deposits (Buildings and Roads)	1,322	9,688	11,010	7,267	3,743
Public Works Deposits (Irrigation)	65,148	104,324	169,472	134,997	34,475
Public Works Deposits (Railway Capital)	(*a*)2,383	3,123	5,506	3,555	1,951
Public Works Deposits (Railway Revenue)	(*a*)93,577	412,146	505,723	482,139	23,584
State Railway Fine Fund	(*a*)—*262*	1,961	1,699	1,699	...
Life Insurance Fund (Post Office)	156	155	311	...	311
British Postal Orders (Post Office)	3,990	2,536	6,526	4	6,522
Departmental Guarantee Fund (Post Office)	1,003	489	1,492	3	1,489
TOTAL . Rx.	434,739	1,790,586	2,225,325	1,918,593	306,732
MADRAS.					
Civil Deposits.					
Revenue Deposits	112,363	180,896	293,259	176,130	117,129
Civil Courts' Deposits	120,609	252,182	372,791	267,100	105,691
Criminal Courts' Deposits	4,595	8,499	13,094	9,410	3,684
Personal Deposits	115,742	900,292	1,016,034	913,765	102,269
Trust Interest Fund	629	52,143	52,772	50,599	2,173
Deposits of deceased officers and men of the Native Army	54	55	109	23	86
Municipal Funds	27,716	156,221	183,937	150,297	33,640
Deposits of Government Loans	...	3,203	3,203	3,203	...
Other Deposits.					
Postal Deposits	1	9	10	10	...
Trust Interest Account (Post Office)	1	24	25	24	1
British Postal Orders (Post Office)	2,326	1,318	3,644	9	3,635
Military Deposits	23,102	29,976	53,078	29,639	23,439
Public Works Deposits (Buildings and Roads)	(*a*) 19,581	16,575	36,156	15,255	20,901
Public Works Deposits (Railway Capital)	2,372	5,186	7,558	6,104	1,454
Public Works Deposits (Railway Revenue)	...	35,088	35,088	33,662	1,426
Trust Interest Account (Military)	...	195	195	183	12
Life Insurance Fund (Post Office)	497	460	957	101	856
Ceylon Money Orders (Post Office)	...	53,361	53,361	53,361	...
Departmental Guarantee Fund (Post Office)	1,565	958	2,523	3	2,520
State Railway Fine Fund	...	14	14	4	10
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	12,976	343,933	356,909	359,820	—*2,911*
TOTAL . Rx.	444,129	2,040,588	2,484,717	2,068,702	416,015
Carried forward . Rx.	2,557,905	12,588,288	15,146,193	12,561,862	2,584,331

(*a*) Differs from last year's figure in consequence of corrections since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1887—*continued.*

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Payments in 1886 87.	Balance, 31st March 1887.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,557,905	12,588,288	15,146,193	12,561,862	2,584,331
BOMBAY.					
Civil Deposits.					
Revenue Deposits	50,299	158,312	208,611	159,038	49,573
Civil Courts' Deposits	42,879	122,036	164,915	117,486	47,429
Criminal Courts' Deposits	3,095	10,134	13,229	10,420	2,809
Personal Deposits	126,030	1,207,831	1,333,861	1,228,876	104,985
Trust Interest Fund	1,081	68,260	69,341	67,208	2,133
Deposits of deceased officers & men of the Native Army	479	109	588	211	377
Marine Deposits	323	2,369	2,692	2,367	325
Presidency Bank Deposits	4,016	3,289	7,305	3,268	4,037
Municipal Funds	9,680	97,698	107,378	57,991	49,387
Deposits for Government Loans	...	11,270	11,270	11,270	...
Other Deposits.					
Trust Interest Account (Post Office)	...	31	31	31	...
Military Deposits	14,134	23,905	38,039	27,640	10,399
Public Works Deposits (Buildings and Roads)	(*b*) 21,188	53,349	74,537	47,055	27,482
Public Works Deposits (Irrigation)	6,678	7,192	13,870	9,371	4,499
Public Works Deposits (Railway Revenue)	(*a*) 1,471	257,006	258,477	256,156	2,321
State Railway Fine Fund	(*a*) 102	101	203	147	56
Trust Interest Account (Military)	16	363	379	361	18
Departmental and Guarantee Fund (Post Office)	1,854	696	2,550	20	2,530
Life Insurance Fund (Post Office)	479	322	801	156	645
	283,804	2,024,273	2,308,077	1,999,072	309,005
Carried forward . Rx.	2,557,905	12,588,288	15,146,193	12,561,862	2,584,331

(*a*) Differs from last year's figures for correction of balance since made.
(*b*) Falls short of the closing balance in last year's account by 2 Rx. for corrections since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1887—*continued.*

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,557,905	12,588,288	15,146,193	12,561,862	2,584,331
BOMBAY—*continued.*					
Brought forward . Rx.	283,804	2,024,273	2,308,077	1,999,072	309,005
European Money Orders, Post Office.					
British Postal Orders	—*10,249*	1,331	—*8,918*	9,765	—*18,683*
Overland Money Orders	...	169,578	169,578	169,578	...
Munich Money Orders	...	7,076	7,076	7,076	...
Swiss Money Orders	...	668	668	668	...
Italian Money Orders	...	1,680	1,680	1,680	...
Danish Money Orders	...	679	679	679	...
French Money Orders	...	6,224	6,224	6,224	...
Portuguese Settlement (India) Money Orders .	...	20,270	20,270	20,270	...
South Australian Money Orders Payable . .	...	2,071	2,071	2,071	...
Western Australian Money Orders . . .	...	1,098	1,098	1,098	...
Queensland Money Orders	...	2,847	2,847	2,847	...
New South Wales Money Orders	...	9,650	9,650	9,650	...
North Borneo Money Orders	...	472	472	472	...
Tasmanian Money Orders	...	1,260	1,260	1,260	...
Victoria Money Orders	...	3,847	3,847	3,847	...
Mauritius Money Orders	...	9,736	9,736	9,736	...
Egyptian Money Orders	...	2,128	2,128	2,128	...
Straits Settlement, Singapore, Money Orders .	...	16,781	16,781	16,781	...
China and Japan Money Orders Payable . .	...	5,628	5,628	5,628	...
Exchange on Continental Money Orders . .	...	14,097	14,097	14,097	...
Exchange on Overland Money Orders . . .	...	57,779	57,779	57,779	...
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—*1,603*	12,230	10,627	10,783	—*156*
TOTAL . Rx.	271,952	2,371,403	2,643,355	2,353,189	290,166
GRAND TOTAL . Rx.	2,829,857	14,959,691	17,789,548	14,915,051	2,874,497

No. 83.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, AND NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1887, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1886.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1887.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO NATIVE STATES.								
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Banswara State	2,313	...	2,313	692	1,621	2,500	5 per cent.	90
Baoni State	1,500	...	1,500	500	1,000	2,500	4 per cent.	55
Jaora State	11,927	15,000	26,927	...	26,927	30,000	5 per cent.	250
Maharaja of Gwalior	186,795	...	186,795	186,795	...	500,000	5 per cent.	10,990
Raja of Bijawar	533	...	533	533	...	2,000	5 per cent.	30
Sahawal State	1,000	...	1,000	667	333	2,000	4½ per cent.	38
TOTAL . Rx.	204,068	15,000	219,068	189,187	29,881	...	...	11,453
NORTH-WESTERN PROVINCES AND OUDH.								
Dholepur State (Agra)	6,174	...	6,174	5,691	483	104,000	5 per cent.	309
MADRAS.								
Mysore State	766,028	...	766,028	709,131	56,897	800,000	4 per cent.	16,920
BOMBAY.								
Nawab of Cambay	16,645	1,000	17,645	3,285	14,360	30,000	4½ per cent.	715
TOTAL LOANS TO NATIVE STATES . Rx.	992,915	16,000	1,008,915	907,294	101,621	...	...	29,397
ADVANCES.								
INDIA, GENERAL.								
Advances for Ceylon Cable	7,354	...	7,354	1,838	5,516	9,000	4 per cent.	294
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Hooghly Bridge	93,333	...	93,333	40,333	53,000	220,000	4½ per cent.	3,624
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ „	7,943
Calcutta Port Trust Consolidated Loan	475,668	...	475,668	11,335	464,333	534,035	4½ „	21,279
Consolidated Loan of the Calcutta Municipality	677,368	...	677,368	17,831	659,537	783,120	4¼ „	28,601
Calcutta Port Trust (Temporary) for construction of Kidderpur Dock	237,500	322,961	560,461	...	560,461	700,000	(*a*)4½ & 4 „	...
TOTAL . Rx.	1,660,369	322,961	1,983,330	69,499	1,913,831	...	...	61,447
MADRAS.								
Madras Municipality, Water-Supply	143,000	...	143,000	...	143,000	143,000	(*b*)4 per cent.	5,720
Madras Port Trust	130,435	80,588	211,023	...	211,023		4½ „ „	...
TOTAL . Rx.	273,435	80,588	354,023	...	354,023	...	...	5,720

BOMBAY.								
Bombay Municipality, Water-Supply	301,424	...	301,424	5,562	295,862	373,005	4 per cent.	11,958
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,100,517	...	2,100,517	5,841	2,094,676	2,117,075	4½ „	94,604
Bombay Port Trust, for Loans not bearing interest under Act VI of 1879	84,468	...	84,468	...	84,468	84,468	*Nil*	...
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	...	616,104	760,000	4½ per cent.	27,725
New Consolidated Loan of the Bombay Municipality repayable in 30 years	532,230	...	532,230	11,839	520,391	584,000	4½ „	23,834
Bombay Port Trust for Dock Extension	...	511,836	511,836	...	511,836	511,836	4 „	913
TOTAL . Rx.	3,634,743	511,836	4,146,579	23,242	4,123,337	...	...	159,034
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &C. . Rx.	5,568,547	915,385	6,483,932	92,741	6,391,191	...	...	226,201
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	12,314	...	12,314	385	11,929	12,500	5 per cent.	760
CENTRAL PROVINCES.								
Nagpore Municipality, Water-Supply	7,646	...	7,646	...	7,646	37,700	4½ per cent.	344
BURMA.								
Moulmein Municipality	250	...	250	...	250	500	4½ per cent.	...
Prome Municipality	19,933	...	19,933	...	19,933	20,000	5 „	2,027
Rangoon Municipality (Rangoon Water-Supply)	30,968	...	30,968	2,534	28,434	39,000	4½ „	1,365
TOTAL . Rx.	51,151	...	51,151	2,534	48,617	...	...	3,392
ASSAM.								
Shillong Municipality	1,403	...	1,403	52	1,351	1,500	4½ per cent.	62
BENGAL.								
Darjeeling Municipality	3,227	...	3,227	162	3,065	4,000	4½ per cent.	143
NORTH-WESTERN PROVINCES AND OUDH.								
Cawnpore Municipality (for Draining the City)	5,965	...	5,965	1,423	4,542	21,300	4½ per cent.	250
Naini Tal Municipality (old loan)	2,147	...	2,147	...	2,147	2,500	4½ „	...
Naini Tal Municipality (for Protective Works)	12,695	...	12,695	750	11,945	15,000	4½ „	560
TOTAL . Rx.	20,807	...	20,807	2,173	18,634	...	...	810
Carried forward . Rx.	96,548	...	96,548	5,306	91,242	...	...	5,511

(*a*) 4½ per cent. up to 11th September 1886 and thereafter at 4 per cent.
(*b*) Exclusive of 2 per cent. for Sinking Fund for Repayment of Loan.

No. 83.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1887, and the Amount of such LOANS at the Commencement and Close of the Year—*continued*.

	Amount, 1st April 1886.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1887.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward . Rx.	96,548	...	96,548	5,306	91,242	...	...	5,511
PUNJAB.								
Lahore Municipality	175,803	...	175,803	1,690	174,113	177,500	4½ per cent. (*a*)	7,473
Simla Municipality	60,476	...	60,476	1,564	58,912	70,000	4½ „ (*b*)	2,409
Simla Municipality for Town Hall	...	13,800	13,800	...	13,800	17,500	5 „	...
TOTAL . Rx.	236,279	13,800	250,079	3,254	246,825	...	...	9,882
MADRAS.								
Coonoor Municipality	320	...	320	26	294	725	4½ per cent.	14
Negapatam Municipality	417	...	417	417	...	2,500	4½ „	20
Ootacamund Municipality	757	...	757	61	696	1,242	4½ „	33
TOTAL . Rx.	1,494	...	1,494	504	990	...	...	67
BOMBAY.								
Ahmedabad Municipality	7,313	...	7,313	7,313	...	8,147	*Nil.*	...
Alibag Municipality	200	...	200	99	101	850	4½ per cent.	8
Dharwar Municipality	2,580	...	2,580	160	2,420	3,600	4½ „	114
Gadag Betigiri Municipality (Dharwar)	295	...	295	114	181	1,800	4½ „	12
Hyderabad Municipality (for Water-Supply)	15,838	...	15,838	934	14,904	30,000	4½ „	690
Ilkal Municipality	166	...	166	26	140	200	4½ „	7
Jalgaon Municipality	4,109	...	4,109	611	3,498	6,500	4½ „	169
Randier Municipality	1,013	...	1,013	408	605	2,000	4½ „	44
Rol a Municipality	176	...	176	89	87	500	4½ „	7
Sangamner Municipality	454	...	454	26	428	600	4½ „	20
Surat Municipality	8,949	...	8,949	804	8,145	16,000	4½ „	392
TOTAL . Rx.	41,093	...	41,093	10,584	30,509	...	...	1,463
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rx.	375,414	13,800	389,214	19,648	369,566	...	...	16,923

LOAN TO PORT FUND.								
BURMA.								
Moulmein Port Fund	4,353	426	4,779	...	4,779	8,000	4½ per cent.	244
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
INDIA.								
Cantonment Committee, Mhow	...	20,061	20,061	...	20,061	20,000	4½ per cent.	...
BENGAL.								
Mirza Mahammad Hossain's Trust Fund, Purneah	78	...	78	28	50	98	6¼ per cent.	8
MADRAS.								
Calicut Local Fund Board	3,732	...	3,732	466	3,266	8,900	4½ per cent.	168
Sydapet Local Fund Board	14,464	...	14,464	885	13,579	19,979	4½ „	641
Tellicherry Local Fund Board	3,931	...	3,931	300	3,631	6,000	4½ „	170
TOTAL . Rx.	22,127	...	22,127	1,651	20,476	...	...	979
BOMBAY.								
Local Fund Committee, Broach	2,632	...	2,632	541	2,091	6,000	4½ per cent.	111
Local Fund Committee, Kaladghee	4,063	...	4,063	201	3,862	5,000	4½ „	181
Local Fund Committee, Ratnagiri	7,269	...	7,269	287	6,982	20,050	4½ „	324
Matheran Hill Station Fund	662	...	662	325	337	1,323	4½ „	60
Karachi Harbour Board	...	65,000	65,000	...	65,000	226,150	4½ „	1,418
Surat District Local Board	22,993	...	22,993	1,414	21,579	35,000	4½ „	1,022
TOTAL . Rx.	37,619	65,000	102,619	2,768	99,851	...	...	3,116
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . . . . . Rx.	59,824	85,061	144,885	4,447	140,438	...	...	4,103

(*a*) ⅜ per cent. on 67,500 Rx. credited to a Sinking Fund.
(*b*) ½ per cent. credited to a Sinking Fund.

No. 83.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1887, and the Amount of such LOANS at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1886.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1887.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	...	4,500	4,500	...	4,500	4,965	5 per cent.	...
Shagasi Wali Mahomed	170	...	170	...	170	300	...	...
Sirdar Assad Khan, C. I. E., Raisani	415	...	415	415	...	1,000	5 per cent.	6
Talookdars of Ajmere	5,237	2	5,239	2,044	3,195	82,500	5 „	1,147
TOTAL . Rx.	5,822	4,502	10,324	2,459	7,865	...	...	1,153
CENTRAL PROVINCES.								
Chief of Bastar	6,359	...	6,359	682	5,677	7,000	5 per cent.	318
Path Raja Ram Chunder Singh of Thuamal	2,004	...	2,004	209	1,795	2,393	5 „	98
Raja Raghuraj Deo of Lanjigarh	665	...	665	69	596	794	5 „	33
Tât Raja Baijnath Singh of Kassipur	134	...	134	134	...	383	5 „	5
TOTAL . Rx.	9,162	...	9,162	1,094	8,068	...	...	454
BENGAL.								
Raja of Hindole	...	500	500	...	500	500	4 per cent.	...
NORTH-WESTERN PROVINCES AND OUDH.								
Akhyapur Estate (Barabanki)	620	...	620	620	...	1,122	5 per cent.	28
Amawan Estate of Abdul Hakim Khan (Rai Bareli)	150	...	150	150	...	1,800	5 „	4
Ashsifpore Estate (Hardoi)	620	...	620	620	...	4,520	5 „	15
Bahna Estate (Rai Bareli)	5,950	...	5,950	590	5,360	7,038	5 „	286
Bhagiari Estate (Hardoi)	879	...	879	109	770	2,835	5 „	44

Captain F. C. Chapman	25,525	...	25,525	25,525	...	30,000	5 per cent.	1,600
Captains Gulab Singh and Atar Singh of Bhira Gobindpur (Rai Bareli)	15,970	...	15,970	1,109	14,861	22,500	5 „	781
Chaudhri Mahammad Azim (Hardoi)	15,061	...	15,061	1,276	13,785	19,000	5 „	724
Dewan of Parna (Agra)	294	...	294	214	80	2,600	5 „	6
Dewan Kissen Kumar (Barabanki)	4,673	...	4,673	235	4,438	7,652	*Nil*	...
Durgagunj Estate (Hardoi)	1,040	...	1,040	290	750	2,275	5 per cent.	50
Kaithala Estate (Pratabgurh)	1,608	...	1,608	708	900	5,870	5 „	66
Karwar Estate (Sultanpur)	8,700	...	8,700	3,300	5,400	19,334	5 „	371
Kori Sadauli Estate (Rai Bareli)	2,991	...	2,991	2,369	622	12,500	5 „	105
Mohánā Estate (Sultanpur)	5,150	...	5,150	1,100	4,050	12,500	5 „	245
Nawab Syud Ali Shah (Meerut)	2,338	...	2,338	491	1,847	6,000	5 „	180
Pakranu Sarai Estate (Barabanki)	1,900	...	1,900	1,360	540	10,650	5 „	62
Partabpur Estate (Sultanpur)	810	...	810	810	...	1,380	5 „	22
Raja Dhiraj Singh (Cawnpore)	344	...	344	122	222	950	5 „	24
Raja of Majhauli (Gorakhpur)	24,840	...	24,840	4,100	20,740	75,553	6 „	1,415
Raja of Gurusarai (Jhansi)	1,289	...	1,289	541	748	5,000	5 „	100
Rajapur Estate (Pratabgurh)	362	...	362	362	...	2,600	5 „	2
Rao Jit Singh of Nahâl (Shajehanpur)	2,768	...	2,768	490	2,278	7,000	5 „	201
Sarawan Baragaon Estate (Hardoi)	8,420	...	8,420	730	7,690	12,848	5 „	413
Sháhzádá Shadeo Singh (Rai Bareli)	18,915	...	18,915	2,499	16,416	35,000	5 „	894
Thakur Gurdial Sing (Mainpuri)	3,051	...	3,051	255	2,796	4,800	6 „	183
TOTAL . Rx.	154,268	...	154,268	49,975	104,293	...	...	7,821
Carried forward . Rx.	169,252	5,002	174,254	53,528	120,726	...	...	9,428

No. 83.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1887, and the Amount of such LOANS at the Commencement and Close of the Year—*concluded.*

	Amount, 1st April 1886.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1887.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES—*contd.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward . Rx.	169,252	5,002	174,254	53,528	120,726	...	...	9,428
PUNJAB.								
Ali Akbar Khan of Kalahat	542	...	542	60	482	600	6 per cent.	...
Archdeacon of Lahore (Simla Parsonage)	1,036	...	1,036	59	977	1,200	4 ,,	41
Family of the late Syud Mahdi Shah	308	...	308	12	296	450	6 ,,	9
Golam Hydar Khan	300	...	300	22	278	300	6¼ ,,	18
Guru Jowahir Singh	12,589	...	12,589	672	11,917	16,382	6 ,,	745
Heirs to late Pundit Munphul	2,454	...	2,454	499	1,955	4,800	5 ,,	117
Imam Bux Sub-Surveyor	200	...	200	...	200	300	*Nil.*	...
Nawab Atta Mohamed Khan	1,050	320	1,370	700	670	3,500	5 per cent.	...
Diocesan Board of Education	...	1,700	1,700	...	1,700	1,700	4½ ,,	...
Nawab Khawaja Sir Mohamed Khan	4,250	...	4,250	500	3,750	6,000	5 ,,	171
Nawab of Loharu	7,106	...	7,106	1,106	6,000	9,500	5 ,,	194
Raja Hyat Khan	64	...	64	18	46	160	6 ,,	3
Raja Inder Deo Wali-i-Akrote	1,345	...	1,345	148	1,197	1,488	6¼ ,,	82
Raja Jey Singh of Golair	4,822	...	4,822	924	3,898	8,600	6 ,,	276
Raja Niyamatulla Khan	2,900	...	2,900	48	2,852	2,900	4½ ,,	160
Sheik Muzafar	389	...	389	129	260	1,000	6 ,,	18
Syed Abdul Malik Tora	404	100	504	404	100	600	5 ,,	8
TOTAL . Rx.	39,759	2,120	41,879	5,301	36,578	...	...	1,842
MADRAS.								
Andipati Paliagar	4,727	...	4,727	324	4,403	6,200	5 per cent.	236
Bungahapalli Nawab	18,951	...	18,951	1,908	17,043	30,000	6 ,,	1,154
Ex-Zemindar of Palkonda	100	...	100	100	...	300	*Nil.*	...
Panayur Mittahdar	720	...	720	...	720	2,500	4½ per cent.	33
Ramnad Zemindari	67,500	...	67,500	27,500	40,000	127,283	5 ,,	2,769
Shulagiri Estate	3,325	...	3,325	184	3,141	3,500	5 ,,	165
TOTAL . Rx.	95,323	...	95,323	30,016	65,307	...	...	4,358

BOMBAY.									
Administrator to the Chief of Malegaon	7,222	...	7,222	489	6,733	8,400	5	per cent.	361
Chandra Kasbatis	286	...	286	30	256	406		*Nil.*	...
Chief of Kurunwad	7,500	...	7,500	1,450	6,050	10,000	5	per cent.	375
Collector of Shikarpur (for Jam Bhambho Khan)	2,650	...	2,650	733	1,917	2,650	5	,,	65
,, (for Shere Mahomed Khan Pathan)	...	100	100	8	92	100	5	,,	...
H. H. the Widow of the Ex-Amir Mir Hassan Ali Khan	570	...	570	240	330	1,500		*Nil.*	...
Kaira Thakoors	23,647	5,217	28,864	870	27,994	27,000	5	per cent.	371
Manager, Sindh Encumbered Estate	43,239	3,003	46,242	7,259	38,983	170,000	5	,,	2,260
Manager, Thar and Parkar Encumbered Estate	827	...	827	81	746	3,000	5	,,	31
Mir Fateh Khan	660	...	660	360	300	1,500		*Nil.*	...
Mir Gulam Mahomed Khan, Tanda, and Mir Ali Murdan Khan	764	...	764	84	680	1,400	5	per cent	36
Mir Nazaf Ali Khan walad Mir Ali Akbar Khan	125	...	125	33	92	150		*Nil.*	...
Punt Suchew of Bhore	65	...	65	65	...	14,400		*Nil.*	...
Sirdar Shere Ali Khan, ex-Wali of Kandahar	2,736	...	2,736	1,236	1,500	3,000		*Nil.*	...
Sir Jamsetji Jejeebhoy, Baronet	19,481	...	19,481	3,120	16,361	45,000	5	per cent.	880
Talookdaree Settlement Officer at Ahmedabad	10,915	2,970	13,885	637	13,248	47,000	5	,,	678
Talookdaree Settlement Officer at Broach	16,221	...	16,221	2,815	13,406	47,000	5	,,	...
Thakoor of Dhrole	13,690	...	13,690	1,341	12,349	15,000	5	,,	659
Thakoors of Wullabpur	120	...	120	102	18	1,500	4½	,,	4
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	3,340	...	3,340	312	3,028	6000,	4½	,,	150
Sayad Shah Azdulla Husen Valad, Sayad Mahomed Amin, Din Alli Sahib, Shahzada Nashin (Pirzada and Jaghirdar of the Dargah of Shahapur)	...	4,176	4,176	8	4,168	4,200	5	,,	...
TOTAL . Rx.	154,058	15,466	169,524	21,273	148,251	...	...		5,870
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES Rx	458,392	22,588	480,980	110,118	370,862	...	...		21,498
GRAND TOTAL . Rx.	7,466,799	1,053,260	8,520,059	1,136,086	7,383,973	...	...		298,660

No. 84.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1886-87; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1887; and the BALANCES at that Date.

TRANSACTIONS.	STATE.					GUARANTEED.							SUBSIDIZED.	GRAND TOTAL.
	Bengal Central.	Bengal-Nagpur.	Indian Midland.	Southern Mahratta.	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	Oude and Rohilkund.	Scinde, Punjab, and Delhi.	South Indian.	TOTAL.	Rohilkund and Kumaon.	
DURING THE YEAR 1886-87.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:														
Share Capital:														
India, at Contract Rates	...	...	...	700	700	...	...	...	...	...	...	...	...	700
England	...	1,655,674	122,448	205,250	1,983,372	...	...	...	...	...	...	...	20,000	2,003,372
Debentures:														
England	...	...	...	...	...	...	992,500	...	992,500	...	147,000	2,132,000	...	2,132,000
Debenture Stock:														
England	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:														
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS £	...	1,655,674	122,448	205,950	1,984,072	...	992,500	...	992,500	...	147,000	2,132,000	20,000	4,136,072
B. Payments for discharge of Debentures £	...	...	...	...	...	...	777,800	140,000	500,000	...	...	1,417,800	...	1,417,800
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL £	...	1,655,674	122,448	205,950	1,984,072	...	214,700	—140,000	492,500	...	147,000	714,200	20,000	2,718,272
ON ACCOUNT OF CAPITAL EXPENDITURE:														
Payments:														
India, at Contract Rates	...	2,780	774,228	1,673,436	2,450,444	165,976	378,867	152,366	391,716	...	101,776	1,190,701	...	3,641,145
England	...	40,000	394,255	273,680	707,935	159,043	318,148	169,409	140,529	10,812†	68,200	866,141	20,000	1,594,076
C. TOTAL £	...	42,780	1,168,483	1,947,116	3,158,379	325,019	697,015	321,775	532,245	10,812	169,976	2,056,842	20,000	5,235,221
Repayments:														
India, at Contract Rates,	5,706	...	...	11,371	17,077	288,641	696,732	508,080	165,440	...	152,167	1,811,060	...	1,828,137
England	...	...	363	620	983	1,518	858	647	68	53†	312	3,456	...	4,439
D. TOTAL £	5,706	...	363	11,991	18,060	290,159	697,590	508,727	165,508	53	152,479	1,814,516	...	1,832,576
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE £	—5,706	42,780	1,168,120	1,935,125	3,140,319	34,860	—575	—186,952	366,737	10,759	17,497	242,326	20,000	3,402,645
A. + D. TOTAL RECEIPTS £	5,706	1,655,674	122,811	217,941	2,002,132	290,159	1,690,090	508,727	1,158,008	53	299,479	3,946,516	20,000	5,968,648
B. + C. TOTAL PAYMENTS £	...	42,780	1,168,483	1,947,116	3,158,379	325,019	1,474,815	461,775	1,032,245	10,812	169,976	3,474,642	20,000	6,653,021

TO 31ST MARCH 1887.														
ON ACCOUNT OF SHARE AND OTHER CAPITAL:														
Share Capital:														
India, at Contract Rates	...	...	...	7,900	7,900	21,672	496,897	...	424,419	...	1,221	944,209	...	952,109
England	500,000	1,655,674	2,896,500	2,992,100	8,044,274	7,528,628	19,503,103	10,257,630	3,575,581	...	3,207,885	44,072,827	200,000	52,317,101
Debentures:														
Nominal amount	*250,000*	...	...	*1,700,000*	*1,950,000*	*888,500*	*2,111,500*	*260,000*	*4,915,300*	....	*870,000*	*9,045,300*	...	*10,995,300*
Cash received	250,000	...	...	1,700,000	1,950,000	874,500	2,104,000	260,000	4,897,800	...	866,250	9,002,550	...	10,952,550
Debenture Stock:														
Stock represented	...	...	...	*1,200,000*	*1,200,000*	...	*2,701,450*	...	*384,700*	...	*425,000*	*3,511,150*	...	*4,711,150*
Cash received	...	...	...	1,200,000‡	1,200,000	...	2,475,559	...	354,589	...	425,000	3,255,148	...	4,455,148
Capital not bearing Interest:														
India, at Contract Rates	...	...	...	...	...	...	74,929	...	...	...	55	74,984	...	74,984
England	...	...	...	24,000	24,000	32,270	222,376	12,014	15,922	...	62,994	345,576	...	369,576
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL. £	750,000	1,655,674	2,896,500	5,924,000	11,226,174	8,457,070	24,876,864	10,529,644	9,268,311	...	4,563,405	57,695,294	200,000	69,121,468
ON ACCOUNT OF CAPITAL EXPENDITURE:														
Net payments:														
India, at Contract Rates	272,845	2,780	1,409,394	4,148,321	5,833,340	3,077,038	8,636,909	4,276,472	4,774,771	...	1,253,054	22,018,244	...	27,851,584
England	471,449	40,000	406,572	1,164,017	2,082,038	5,416,314	16,013,542	6,109,175	4,253,737	...	3,235,313	35,028,081	200,000	37,310,119
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE . £	744,294	42,780	1,815,966	5,312,338	7,915,378	8,493,352	24,650,451	10,385,647	9,028,508	...	4,488,367	57,046,325	200,000	65,161,703
BALANCE OF ACCOUNT WITH COMPANY:														
At Credit £	5,706	1,612,894	1,080,534	611,662	3,310,796	...	226,413	143,997	239,803	...	75,038	685,251	...	3,996,047
At Debit £	...	...	...	...	...	36,282	...	...	...	...	...	36,282	...	36,282

* Excluding East Indian Railway Company.
† These transactions are in respect of the period prior to 31st December 1885, the date of purchase by the State.
‡ Mysore Railway Debenture Capital. The Cash received in this case was 1,224,000*l.*, of which the sum of 24,000*l.* is shown separately as "Capital not bearing Interest."

No. 85.—ABSTRACT STATEMENT showing, in respect of Miscellaneous Accounts between the Balances unadjusted at the com

	Unadjusted April	
	Debits.	No. of Items.
Her Majesty's Imperial Government.		
Advances in India on account of the Emigration of Coolies, and Supplies to Her Majesty's Ships on the East India Station	16,308	1
Pensions paid in India to out-pensioners of Chelsea Hospital, &c.	16,450	2
Ditto ditto to retired Hong-Kong Police	419	3
Postal and Money Order Transactions	619	4
Little Basses Light Vessel Dues	...	5
Balances of Shipping Masters' Accounts	...	6
Expedition to South Africa	2,405	7
Expeditions to Egypt	105,082	8
Defence Works at Aden	...	9
Miscellaneous	2,477	10
	143,760	11
Her Majesty's Indian Government in London.		
Discharge of the Principal of the Indian Transfer Loan of 22nd April 1854	...	12
Advances in England to Agents of the Indian Civil Funds	...	13
Bills drawn by the Mission to the Court of Persia	...	14
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	15
Family and Miscellaneous Remittances made by means of Rolls	...	16
Family Allotments	...	17
Remittances by Administrators General	...	18
East Indian Railway Company. Advances in England for purchase of Stores, &c.	...	19
Rajputana-Malwa Railway. Ditto ditto ditto	...	20
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	382	21
Pay and Pensions paid in England chargeable to Native States Foreign Funds, &c.	415	22
Miscellaneous	457	23
	1,254	24
£	145,014	25

INDIA and ENGLAND, the Transactions during the Year ended 31st March 1887, and mencement and close of that Year.

Balances, 1st 1886.		1886-87.				Unadjusted Balances, 31st March 1887.	
		India.		England.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
		£	£	£	£	£	£
1	...	64,455	712	...	60,684	19,367	...
2	...	21,758	21	...	21,883	16,304	...
3	...	792	1	...	805	405	...
4	...	...	152,945	156,663	...	4,337	...
5	6,615	238	12,733	12,334	...	...	6,776
6	1,972	82	1,997	2,404	...	...	1,483
7	...	241	1,495	...	17	1,134	...
8	...	53,019	24,640	85	83,993	49,553	...
9	...	...	...	...	12,000	...	12,000
10	...	10,281	2,770	3,084	9,915	3,157	...
11	8,587	150,866	197,314	174,570	189,297	94,257	20,259
12	8,637	...	1,117,335	1,125,972	...	...	...
13	...	...	2,441	2,441	...	...	...
14	17,041	...	46,522	55,983	...	...	7,580
15	8,234	...	...	...	...	...	8,234
16	79,168	497	336,104	360,328	...	...	54,447
17	392	96	4,661	4,737	...	...	220
18	8,034	49	31,688	52,924	23,035	...	9,784
19	...	...	329,975	330,948	973	...	...
20	...	...	56,598	56,598	...	...	...
21	...	...	64,461	64,458	...	379	...
22	...	326	15,883	15,349	...	207	...
23	...	22,434	8,658	8,866	21,554	1,545	...
24	121,506	23,402	2,014,326	2,078,604	45,562	2,131	80,265
25	130,093	174,268	2,211,640	2,253,174	234,859	96,388	100,524

No. 86.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1887, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1886.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1887.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	12,09,600	90,596	9,01,80,200	6,548,358	9,08,29,800	6,598,973	5,60,000	39,981
In Madras	4,80,000	35,935	52,80,000	387,540	54,10,000	398,534	3,50,000	24,941
In Bombay	24,90,000	186,132	7,15,42,950	5,200,381	7,11,42,950	5,180,182	28,90,000	206,331
TOTAL .	41,79,600	312,663	16,70,03,150	12,136,279	16,73,82,750	12,177,689	38,00,000	271,253

FOR AMOUNT CHARGED UNDER SECRETARY OF STATE'S BILLS:—

	₹
Amount of Bills drawn	16,70,03,150
Amount of Bills drawn if issued at 2s. the rupee . . .	12,13,62,790
Difference on Account of Loss by Exchange . . .	4,56,40,360

	s. d.
The average rate of Exchange on Bills drawn during the year was	1 —5·44103

No. 87.—STATEMENT showing the Distribution of the CASH BALANCES.

1st April 1886 (Opening Balance).	No. of Treasuries.			31st March 1887 (Closing Balance).
Rx.		INDIA.	*Rx.*	*Rx.*
		Reserve Treasuries:		
204,982	1	In Calcutta	89,718	
357,402	1	In Madras	305,705	
317,366	1	In Bombay	117,686	
				513,109
673,802	...	In the Bank of Bengal, Calcutta:		
	1	For India, General	642,874	
	1	For Bengal	113,251	
			756,125	
180,173	1	In the Bank of Madras	227,514	
503,342	1	In the Bank of Bombay	395,855	
				1,379,494
		In Agencies of the Banks:		
1,574,587	14	of Bengal	1,746,774	
442,111	10	of Madras	410,064	
386,100	4	of Bombay	355,502	
				2,512,340
		District Treasuries:		
792,977	13	India, General	618,902	
441,871	18	Central Provinces	470,135	
227,675	22	Burma	485,770	
404,067	12	Assam	386,702	
1,955,518	44	Bengal	2,093,900	
1,059,435	49	North-Western Provinces and Oudh	1,328,847	
776,532	31	Punjab	721,070	
1,223,296	24	Madras	1,373,442	
1,233,242	20	Bombay	1,312,074	
				8,790,842
12,754,478		TOTAL TREASURIES IN INDIA . Rx.		13,195,785
		ENGLAND.		
4,726,585	1	Home Treasury of the Government of India	£	5,280,829
17,481,063		GRAND TOTAL	.	18,476,614

CALCUTTA,
The 19th March 1888.

E. GAY,
Comptroller General.

Government of India Central Printing Office.—No. 232 C. G.—25-3-88.—500.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

FOR

1886-87.

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No. 88.—An ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES of INDIA on the 31st March 1887; the amount of DEBT INCURRED and DISCHARGED during the year 1886-87, including the amount of ADVANCES and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1887.

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Revenue	2	14,409,818	1,724,039	3,282,271	951,222	18,331,234	9,349,675	6,417,326	10,167,749	12,376,777	77,010,111	237,651	77,247,762
Exchange added to Revenue	,,	89,372	...	...	...	...	...	...	...	...	89,372	...	89,372
Permanent Debt incurred—													
Sterling Debt—													
India 3½ p. c. Stock	75	...	...	...	...	...	...	...	...	...	...	4,914,546	4,914,546
India 3 p. c. ,,	,,	...	...	...	...	...	...	...	...	...	...	5,207,446	5,207,446
Rupee Debt—													
4 p. c. Rupee Loans	,,	1,200,000	...	...	...	...	...	...	...	...	1,200,000	...	1,200,000
Stock Notes	,,	1	115	...	3	859	927	3,276	995	2,684	8,860	...	8,860
TOTAL		1,200,001	115	...	3	859	927	3,276	995	2,684	1,208,860	10,121,992	11,330,852
Unfunded Debt—													
Treasury Notes	77	450	...	...	...	...	...	...	...	...	450	...	450
Deposits of Service Funds	78	113,985	...	...	...	...	...	...	3,735	9,289	127,009	...	127,009
Savings Bank Deposits	79	487,764	181,035	120,217	81,730	1,059,853	494,269	482,826	619,999	1,826,282	5,353,975	...	5,353,975
TOTAL		602,199	181,035	120,217	81,730	1,059,853	494,269	482,826	623,734	1,835,571	5,481,434	...	5,481,434
Deposits and Advances not bearing Interest—													
Balances of Provincial Allotments	68	384	...	95,728	...	52,488	...	23,820	144,062	...	316,482	...	316,482
Excluded Local Funds	80	59,330	14,896	82,284	2,378	46,118	83,700	50,843	63,508	275,737	678,794	...	678,794
Political and Railway Funds	81	41,520	...	...	...	...	...	...	...	...	41,520	...	41,520
Departmental and Judicial Deposits	82	1,959,427	550,611	311,169	97,079	3,083,010	2,755,818	1,790,586	2,040,588	2,371,403	14,959,691	...	14,959,691
Advances	89	1,603,015	66,747	430,463	29,706	247,100	255,672	203,301	204,337	3,873,076	6,913,417	3,768	6,917,185
Suspense Accounts	90	30,742	3,476	6,005	990	20,926	2,736	2,399	24,638	56,368	148,280	...	148,280
Exchange on Remittance Accounts	91	1,362,389	...	...	...	...	...	...	...	...	1,362,389	...	1,362,389
Miscellaneous	92	15,796	...	...	...	...	...	...	...	47,768	63,564	9,812	73,376
TOTAL		5,072,603	635,730	925,649	130,153	3,449,642	3,097,926	2,070,949	2,477,133	6,624,352	24,484,137	13,580	24,497,717
Loans to Municipalities, Native States, &c.	83	193,869	1,094	2,534	52	69,689	57,839	8,555	741,302	61,152	1,136,086	...	1,136,086
Capital Receipts from Railway Companies—													
On account of Subscribed Capital	84	...	...	...	...	...	...	...	...	700	700	4,135,372	4,136,072
Repayments	,,	1,811,060	...	...	...	5,706	...	...	11,371	...	1,828,137	4,439	1,832,576
Remittances—													
Inland Money Orders	94	1,088,527	624,603	699,965	388,864	3,279,307	1,453,119	800,738	1,194,155	1,009,631	10,538,909	...	10,538,909
Other Local Remittances	95	8,759,939	*—378,543*	350,164	*—131,359*	*—10,474,496*	*—210,262*	1,417,054	*—2,525,190*	3,203,868	11,175	...	11,175
Other Departmental Accounts	96	*—367,885*	*—9,800*	2,357	*—307*	50,330	82,278	12,804	39,841	333,560	143,178	...	143,178
Net Receipts by Civil Treasuries from—													
Post Office	,,	874,493	321,472	616,809	256,215	21,770	*—625,581*	*—206,013*	69,853	793,410	2,122,428	...	2,122,428
Guaranteed Railways	,,	*—329,590*	...	...	...	...	203,523	*—12,597*	648,045	3,213,570	3,722,951	...	3,722,951
Net Receipts from Civil Treasuries by—													
Telegraph	,,	62,548	...	...	...	...	...	...	...	...	62,548	...	62,548
Marine	,,	382,986	...	...	...	...	...	...	...	...	382,986	...	382,986
Military	,,	6,800,816	...	...	...	...	...	...	3,976,413	2,235,109	13,012,338	...	13,012,338
Public Works	,,	*—240,100*	217,156	566,979	221,786	246,889	1,146,188	*—174,646*	1,609,616	1,695,672	5,289,540	...	5,289,540
Remittance Account between England and India	97	1,787,119	123	7,253	3,301	19,030	7,592	3,279	107,958	275,985	2,211,640	234,859	2,446,499
TOTAL		18,818,853	775,011	2,243,527	738,500	*—6,857,170*	2,056,857	1,840,619	5,120,691	12,760,805	37,497,693	234,859	37,732,552
Secretary of State's Bills drawn	86	...	...	...	...	...	...	...	...	...	...	12,136,279	12,136,279
Total Receipts		42,197,775	3,317,024	6,574,198	1,901,660	16,059,813	15,057,493	10,823,551	19,142,975	33,662,041	148,736,530	26,884,172	175,620,702
Opening Balance	87	1,765,370	588,343	739,316	404,067	2,247,937	1,499,154	867,259	2,202,982	2,440,050	12,754,478	4,726,585	17,481,063
Grand Total		43,963,145	3,905,367	7,313,514	2,305,727	18,307,750	16,556,647	11,690,810	21,345,957	36,102,091	161,491,008	31,610,757	193,101,765

No. 88.—An ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES of INDIA on the 31st March 1887; the amount of DEBT INCURRED and DISCHARGED during the year 1886-87, including the amount of ADVANCES and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1887.

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
Expenditure	3	18,743,299	1,114,517	2,381,072	663,085	8,850,746	4,463,192	3,985,427	8,699,136	8,393,533	57,294,007	14,409,949	71,703,956
Exchange charged as Expenditure	,,	5,419,086	...	...	...	...	...	...	...	...	5,419,086	...	5,419,086
Add—Provincial Surpluses transferred to "Deposits"	,,	384	...	95,728	...	52,488	...	23,820	144,062	...	316,482	...	316,482
Deduct—Provincial Deficits charged against "Deposits"	,,	...	*—119,537*	...	*—29,745*	...	*—10,120*	...	...	*—121,415*	*—280,817*	...	*—280,817*
Capital outlay on Railways and Irrigation not charged to Revenue	,,	*—128,221*	163,370	134,243	...	355,714	142,474	2,611,378	546,284	24,594	3,849,836	1,323,083	5,172,919
Capital charge involved in redemption of Liabilities	,,	...	...	...	...	...	...	...	...	...	...	4,914,546	4,914,546
Exchange on Expenditure not charged to Revenue	,,	497,565	...	...	...	...	...	...	...	...	497,565	...	497,565
Permanent Debt discharged—													
Sterling Debt—													
India 5 p. c. Stock	75	...	...	...	...	...	...	...	...	...	...	320	320
Eastern Bengal Railway Debentures	,,	...	...	...	...	...	...	...	...	...	...	409,700	409,700
East India Railway Debentures	,,	...	...	...	...	...	...	...	...	...	...	1,000	1,000
Rupee Debt—													
5½ p. c.	,,	890	...	...	...	...	...	...	...	...	890	...	890
5 p. c.	,,	550	...	...	...	...	...	...	...	...	550	...	550
4½ p. c.	,,	36,535	...	...	...	...	...	...	...	...	36,535	...	36,535
4 p. c.	,,	1,147,985	...	...	...	...	...	...	...	...	1,147,985	...	1,147,985
Stock Notes	,,	405	30	...	84	296	64	3,179	65	2,211	6,334	...	6,334
TOTAL		1,186,365	30	...	84	296	64	3,179	65	2,211	1,192,294	411,020	1,603,314
Unfunded Debt—													
Special Loans	76	220	...	...	...	...	...	...	...	...	220	...	220
Treasury Notes	77	2,300	...	...	...	...	...	...	...	...	2,300	...	2,300
Deposits of Service Funds	78	62,960	...	...	...	...	...	...	3,043	3,906	69,909	...	69,909
Savings Bank Deposits	79	353,730	150,250	88,668	67,566	896,619	430,110	380,327	536,545	1,729,345	4,633,160	...	4,633,160
TOTAL		419,210	150,250	88,668	67,566	896,619	430,110	380,327	539,588	1,733,251	4,705,589	...	4,705,589
Deposits and Advances not bearing Interest—													
Balances of Provincial Allotments	68	...	119,537	...	29,745	...	10,120	...	...	121,415	280,817	...	280,817
Excluded Local Funds	80	60,916	13,685	81,432	2,355	45,583	84,724	54,265	115,652	258,760	717,372	...	717,372
Political and Railway Funds	81	49,351	...	...	...	...	...	...	...	...	49,351	...	49,351
Departmental and Judicial Deposits	82	1,934,363	545,465	305,859	101,093	2,969,042	2,718,745	1,918,593	2,068,702	2,353,189	14,915,051	...	14,915,051
Advances	89	1,736,396	75,526	475,651	29,365	233,065	232,050	199,879	220,595	3,826,191	7,028,718	6,280	7,034,998
Suspense Accounts	90	23,022	790	51,210	605	14,715	13,740	8,411	3,413	16,567	132,473	...	132,473
Miscellaneous	92	32,354	...	...	...	...	...	...	2,007	28,117	62,478	...	62,478
TOTAL		3,836,402	755,003	914,152	163,163	3,262,405	3,059,379	2,181,148	2,410,369	6,604,239	23,186,266	6,280	23,192,540
Loans to Municipalities, Native States, &c.	83	39,563	...	426	...	323,461	...	15,920	80,588	593,302	1,053,260	...	1,053,260
Payments to Railway Companies on Capital Account—													
For Discharge of Debentures	84	...	...	...	...	...	...	...	...	...	...	1,417,800	1,417,800
For Expenditure	,,	1,190,701	2,780	...	...	...	774,228	...	551,027	1,122,409	3,641,145	1,594,076	5,235,221
Remittances—													
Inland Money Orders	94	588,438	241,938	146,166	160,367	3,472,966	2,219,115	1,141,914	1,282,694	1,265,487	10,519,085	...	10,519,085
Other Departmental Accounts	96	*—750,800*	*—46,654*	*—264,784*	243,355	*—2,276,727*	855,475	*—2,853,875*	693,588	4,555,810	155,388	...	155,388
Net Payments into Civil Treasuries by—													
Post Office	,,	669,136	433,760	618,497	258,981	65,263	*—634,877*	*—193,336*	267,332	652,491	2,137,247	...	2,137,247
Guaranteed Railways	,,	3,722,951	...	...	...	...	...	...	...	...	3,722,951	...	3,722,951
Net Issues from Civil Treasuries to—													
Telegraph	,,	67,150	6,614	30,750	14,246	*—132,169*	18,595	12,324	12,358	32,366	62,234	...	62,234
Marine	,,	134,280	75	72,477	1,671	*—7,523*	*—35*	*—9*	1,214	176,249	378,399	...	378,399
Military	,,	2,071,477	327,589	1,584,751	156,008	214,977	2,048,891	2,980,694	1,603,144	1,929,446	12,916,977	...	12,916,977
Public Works	,,	*—2,016,622*	330,110	570,551	220,241	803,969	1,296,923	476,376	1,781,518	1,713,212	5,176,278	...	5,176,278
Remittance Account between England and India	97	89,767	...	948	3	973	624	614	17,732	63,607	174,268	2,253,174	2,427,442
TOTAL		4,575,777	1,293,432	2,759,356	1,054,872	2,141,729	5,804,711	1,564,702	5,659,580	10,388,668	35,242,827	2,253,174	37,496,001
Secretary of State's Bills paid	86	6,598,973	...	...	...	...	...	...	398,534	5,180,182	12,177,689	...	12,177,689
Total Disbursements		42,379,104	3,359,845	6,373,645	1,919,025	15,883,458	14,664,038	10,765,901	19,029,233	33,920,974	148,295,223	26,329,928	174,625,151
Closing Balance	87	1,584,041	545,522	939,869	386,702	2,424,292	1,892,609	924,909	2,316,724	2,181,117	13,195,785	5,280,829	18,476,614
GRAND TOTAL		43,963,145	3,905,367	7,313,514	2,305,727	18,307,750	16,556,647	11,690,810	21,345,957	36,102,091	161,491,008	31,610,757	193,101,765

No. 89.—An ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the year ended 31st March 1887.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	195,318	11,791	368,626	8,213	11,715	23,263	18,041	10,832	55,123	702,922	...	702,922
Advances for Rest Camps	...	...	...	...	...	694	1,274	52	...	2,020	...	2,020
Special Advances	...	36	...	...	728	...	20	7,290	...	8,074	...	8,074
Forest Advances	8,559	28,435	45,975	7,621	26,594	58,817	46,669	60,842	99,226	382,738	...	382,738
Advances to Cultivators	980	2,149	...	510	15,765	29,131	23,535	2,170	8,661	82,901	...	82,901
Advances for Survey Operations	...	25	...	206	3	...	...	9,100	29,991	39,325	..	39,325
Advances under special Laws	...	...	...	...	10,140	3,435	...	...	...	13,575	...	13,575
Salt and Excise Advances	...	...	...	...	...	...	...	2,561	...	2,561	...	2,561
Opium Advances	...	...	...	...	10,956	...	...	...	...	10,956	...	10,956
Stock Account—Opium	...	...	...		...	...	...	444	56,554	56,998	...	56,998
Advances Recoverable, Post Office	39,534	23,328	15,540	13,031	130,774	55,649	36,484	49,508	75,769	439,617	...	439,617
Advances Recoverable, Marine	12,738	...	...	...	...	...	...	...	...	12,738	..	12,738
Advances Recoverable, Military	403	...	...	...	...	...	...	...	2,966	3,369	...	3,369
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	605	...	...	...	...	605	...	605
Irrigation	...	...	...	..	2,877	...	1,444	...	...	4,321	...	4,321
PERMANENT ADVANCES—												
Permanent Advances, Civil	780	23	320	124	436	267	97	18,013	404	20,464	...	20,464
Post Office Permanent Advances	16	1	2	1	24	513	...	...	50	607	...	607
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	36,479	...	...	...	...	...	...	...	...	36,479	...	36,479
Ditto ditto, Mauritius	19,441	...	...	...	...	...	...	..	...	19,441	...	19,441
Ditto ditto, Straits Settlements	9,728	...	...	...	...	...	...	...	...	9,728	...	9,728
Berar Suspense Account	281,830	...	...	...	...	...	...	...	..	281,830	...	281,830
Account Current with Native States	14,559	959	...	...	36,483	8	3,059	39,075	41,593	135,736	...	135,736
Ditto ditto ditto Post Office	...	...	...	...	...	73,075	62,848	...	...	135,923	...	135,923
Ditto ditto Netherland Government	11	...	...	...	...	...	...	...	...	11	...	11
Ditto ditto Portuguese Government	12,163	...	...	...	...	...	...	...	...	12,163	...	12,163
COINAGE ACCOUNTS—												
Mint Certificates	970,476	...	...	...	...	...	...	...	3,392,632	4,363,108	...	4,363,108
Bullion advances for Coinage	...	...	...	...	...	...	...	...	89,849	89,849	...	89,849
Copper Coinage Account	...	...	...	...	...	...	...	...	13,480	13,480	...	13,480
Small Coin Depôt Balances	...	...	...	...	...	10,820	9,830	4,450	6,778	31,878	...	31,878

ENGLAND—												
REPAYMENT OF ADVANCES—												
Repayment of Disbursements in England for purchase of Malt Liquor, on behalf of the Imperial Government	...	...	...	...	...	...	...	...	...	...	2,548	2,548
Repayment of expenses in England in connection with the employment of Indian Native Troops in the Soudan and Nubia, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	1,220	1,220
TOTAL	1,603,015	66,747	430,463	29,706	247,100	255,672	203,301	204,337	3,873,076	6,913,417	3,768	6,917,185
Disbursements.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	190,926	11,673	420,043	6,882	12,552	27,805	18,241	14,187	51,258	753,567	...	753,567
Advances for Rest Camps	...	...	...	...	...	644	1,289	42	...	1,975	...	1,975
Special Advances	...	34	...	...	310	...	20	6,417	...	6,781	...	6,781
Forest Advances	8,619	28,238	38,559	7,918	26,633	49,099	44,385	61,422	98,242	363,115	...	363,115
Advances to Cultivators	2,829	7,556	...	675	7,566	21,992	30,787	2,783	9,267	83,455	...	83,455
Advances for Survey Operations	...	...	...	778	...	...	...	22,511	25,608	48,897	...	48,897
Advances under special Laws	...	...	...	...	6,124	2,907	...	...	...	9,031	...	9,031
Salt and Excise Advances	...	...	...	...	...	...	...	2,658	...	2,658	...	2,658
Opium Advances	...	...	...	...	5,560	...	...	...	...	5,560	...	5,560
Stock Account—Opium	...	...	...	...	...	...	...	424	53,400	53,824	...	53,824
Advances Recoverable, Post Office	38,598	26,861	16,138	12,925	132,021	55,701	37,467	49,887	75,843	445,441	...	445,441
Advances Recoverable, Marine	20,092	...	...	...	...	...	...	...	...	20,092	...	20,092
Advances Recoverable, Military	...	...	...	...	...	...	...	515	...	515	...	515
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	454	...	...	...	...	454	...	454
Irrigation	...	...	...	...	4,644	...	1,562	...	...	6,206	...	6,206
Carried over	261,064	74,362	474,740	29,178	195,864	158,148	133,751	160,846	313,618	1,801,571	...	1,801,571

No. 89.—An ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the year ended 31st March 1887—*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	₹x.	₹x.	₹x.	₹x.	₹x.	₹x.	₹x.	₹x.	₹x.	₹x.	£	
Brought forward	261,064	74,362	474,740	29,178	195,864	158,148	133,751	160,846	313,618	1,801,571	...	1,801,571
Disbursements—*contd.*												
ADVANCES—*contd.*												
PERMANENT ADVANCES—												
Permanent Advances, Civil	403	65	906	133	386	522	405	18,571	829	22,220	...	22,220
Post Office Permanent Advances	27	2	5	...	22	304	8	...	1	369	...	369
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	18,092	...	...	...	...	...	...	...	...	18,092	...	18,092
Ditto ditto, Mauritius	21,152	...	...	...	...	...	...	...	...	21,152	...	21,152
Ditto ditto, Straits Settlements	11,719	...	...	...	...	...	...	...	...	11,719	...	11,719
Berar Suspense Account	301,125	...	...	...	...	...	...	...	...	301,125	...	301,125
Account Current with Native States	13,223	1,097	...	...	33,395	1	2,867	41,178	54,165	145,926	...	145,926
Ditto ditto ditto Post Office	...	...	...	...	...	73,075	62,848	...	...	135,923	...	135,923
Ditto ditto Netherland Govt.	9	...	...	...	...	...	...	...	...	9	...	9
Ditto ditto Portuguese Govt.	12,163	...	...	...	...	...	...	...	...	12,163	...	12,163
COINAGE ACCOUNTS—												
Mint Certificates	961,973	...	...	...	...	...	...	...	3,457,578	4,419,551	...	4,419,551
Bullion advances for Coinage	24,579	...	...	...	...	...	...	...	...	24,579	...	24,579
Copper Coinage Account	11,157	...	...	...	...	...	...	...	...	11,157	...	11,157
Small Coin Depôt Balances	99,710	...	...	54	3,398	...	...	...	...	103,162	...	103,162
ENGLAND—												
ADVANCES REPAYABLE—												
For purchase of Malt Liquor, on behalf of the Imperial Govt.	...	...	...	...	...	...	...	...	...	...	2,548	2,548
Expenses in England recoverable from the Imperial Govt. in connection with the employment of Indian Native Troops in the Soudan and Nubia	...	...	...	...	...	...	...	...	...	...	103	103
Moiety of Expenditure in England on Account of defence works at Aden, recoverable from the Imperial Govt.	...	...	...	...	...	...	...	...	...	...	3,629	3,629
TOTAL	1,736,396	75,526	475,651	29,365	233,065	232,050	199,879	220,595	3,826,191	7,028,718	6,280	7,034,998

No. 90.—SUSPENSE ACCOUNTS for the year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
RECEIPTS—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
SUSPENSE ACCOUNTS—												
Suspense Account	...	...	...	...	2,480	...	...	...	11	2,491	...	2,491
Post Office Suspense Account	12,689	...	2,168	808	1,044	...	...	862	...	17,571	...	17,571
Savings Bank Investment Account	3	...	...	...	...	...	...	...	...	3	...	3
English Stores Suspense Accounts	...	...	...	...	...	...	329	...	...	329	...	329
Unadjusted Balances—Account Current Settlement Account—												
Military	2,010	...	...	...	...	...	...	...	...	2,010	...	2,010
Public Works: Railway Revenue	17	...	...	...	...	...	...	...	...	17	...	17
CHEQUES AND BILLS—												
Pre-audit Cheques	...	102	3,837	...	...	...	22	2,446	1,758	8,165	...	8,165
Departmental Cheques	...	...	...	...	...	...	...	...	1,086	1,086	...	1,086
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	...	...	...	15,290	855	1,012	8,726	1,195	27,078	...	27,078
Postal Cash Balances	8,316	2,559	...	...	...	...	...	...	115	10,990	...	10,990
Military Cash Balances	...	...	...	...	...	...	...	12,196	49,815	62,011	...	62,011
Public Works Cash Balances—												
Buildings and Roads	366	...	...	...	365	210	...	...	...	941	...	941
Irrigation	...	...	...	...	832	969	...	...	242	2,043	...	2,043
Railway Revenue	1,369	498	...	...	...	702	219	...	...	2,788	...	2,788
Railway Capital	5,972	317	...	182	915	...	817	408	2,146	10,757	...	10,757
TOTAL	30,742	3,476	6,005	990	20,926	2,736	2,399	24,638	56,368	148,280	...	148,280
DISBURSEMENTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	120	1	3	2	...	102	556	2,904	...	3,688	...	3,688
Capitalized Outstanding	...	...	...	...	575	...	...	...	...	575	...	575
Post Office Suspense Account	...	249	...	...	...	4,209	227	...	7,055	11,740	...	11,740
English Stores Suspense Account	...	...	152	...	21	...	...	307	8,007	8,487	...	8,487
Unadjusted Balances—Account Current Settlement Account—												
Telegraph	102	...	...	...	...	...	...	...	...	102	...	102
Public Works: Buildings and Roads	...	...	...	...	3	...	...	...	...	3	...	3
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	...	...	3,105	310	...	...	...	3,415	...	3,415
Cheques issued, Local Funds	...	523	...	...	...	...	...	...	...	523	..	523
Bills payable	177	...	...	...	...	...	...	...	...	177	...	177
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	13,880	...	31,771	95	...	...	...	...	...	45,746	...	45,746
Postal Cash Balances	...	...	2,789	368	4,102	4,680	1,898	79	...	13,916	...	13,916
Telegraph Cash Balances	2,428	...	...	...	...	...	...	...	...	2,428	...	2,428
Marine Cash Balances	338	...	...	...	...	...	...	...	...	338	...	338
Military Cash Balances	5,923	...	...	...	...	...	...	...	...	5,923	...	5,923
Public Works Cash Balances—												
Buildings and Roads	...	17	12,434	136	...	...	2,975	10	27	15,599	...	15,599
Irrigation	54	...	2	...	...	...	2,755	...	...	2,811	...	2,811
Railway Revenue	...	...	1,715	4	6,909	...	...	113	1,478	10,219	...	10,219
Railway Capital	...	...	2,344	...	...	4,439	...	...	...	6,783	...	6,783
TOTAL	23,022	790	51,210	605	14,715	13,740	8,411	3,413	16,567	132,473	...	132,473

No. 91.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNTS for 1886-87.

	Credits.	Debits.	Net.
	Rx.	*Rx.*	*Rx.*
On Secretary of State's Bills	6,731,511	5,133,427	+1,598,084
On Capital Transactions of Railway Companies—			
Guaranteed Railways	263,177	85,721	+177,456
Subsidized Railways	480,018	893,169	−413,151
On E. I. Railway Advances	124,092	124,092	...
On Rajputana-Malwa Railway Advances	28,447	28,447	...
On Postal and Money Order Transactions	58,916	58,916	...
On Remittance Transactions	143,624	143,624	...
TOTAL	7,829,785	6,467,396	+1,362,389

No. 92.—An ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, &c., for the year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provs. & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	116	...	...	...	...	...	...	...	...	116	...	116
Security Purchase Account	1,514	...	...	...	...	...	...	...	...	1,514	...	1,514
Exchange Investment Account	14,166	...	...	...	...	...	...	...	...	14,166	...	14,166
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	11,937	11,937	...	11,937
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	16,030	16,030	...	16,030
London Bills payable exchange	...	...	...	...	...	...	...	...	19,801	19,801	...	19,801
ENGLAND—												
Miscellaneous Deposits:—												
Unclaimed interest repaid by the Eastern Bengal and Scind Punjab and Delhi Railway Companies, and by the Madras Irrigation and Canal Company, in consequence of the purchase of the several undertakings by the State	...	...	...	...	...	...	...	...	...	...	9,812	9,812
TOTAL	15,796	...	...	...	...	...	...	...	47,768	63,564	9,812	73,376
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits:—												
Adjusting Account of Imperial Loans	119	...	...	...	...	...	...	...	...	119	...	119
Security Purchase Account	3,827	...	...	...	...	...	...	...	...	3,827	...	3,827
Exchange Investment Account	14,063	...	...	...	...	...	...	...	...	14,063	...	14,063
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	11,323	11,323	...	11,323
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	16,794	16,794	...	16,794
London Bills payable exchange	14,345	...	...	...	...	...	...	2,007	...	16,352	...	16,352
TOTAL	32,354	...	...	...	...	...	...	2,007	28,117	62,478	...	62,478

No. 93.—An ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1887.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.												
MONEY ORDERS	10,538,909	...	+1,088,527	+624,603	+699,965	+388,864	+3,279,307	+1,453,119	+800,738	+1,194,155	+1,009,631	+10,538,909
Other Local Remittances	94,133,408	94,122,233	+8,759,939	−378,543	+350,164	−131,359	−10,474,496	−210,262	+1,417,054	−2,525,190	+3,203,868	+11,175
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Military and Marine, Military Accounts	12,612	508	+12,104	...	...	...	...	...	...	...	...	+12,104
Account Current between P. W. & Telegraph, Public Works Accounts	76,374	13,017	+28,951	+2,451	+2,640	+491	+8,152	+2,677	+12,670	+3,421	+1,904	+63,357
Account Current between Post Office and Telegraph, P. O. Accounts	49,441	17,111	−989	−944	−283	−798	+44,533	−2,563	−2,254	−2,894	−1,478	+32,330
Account between Guaranteed Railways and Telegraph, Guaranteed Railways Accounts	13,069	424	+12,645	...	...	...	...	...	...	...	...	+12,645
Account between Guaranteed Railways & P. W. D., Public Works Accounts	733,757	711,015	−420,596	−11,307	...	...	−2,355	+82,164	+2,388	+39,314	+333,134	+22,742
TOTAL OTHER DEPARTMENTAL ACCOUNTS	885,253	742,075	−367,885	−9,800	+2,357	−307	+50,330	+82,278	+12,804	+39,841	+333,560	+143,178
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil & P. O., Civil Accounts	7,424,092	5,301,664	+874,493	+321,472	+616,809	+256,215	+21,770	−625,581	−206,013	+69,853	+793,410	+2,122,428
Accounts between Civil and Guaranteed Railways, Civil Accounts	7,698,641	3,975,690	−329,590	...	...	...	...	+203,523	−12,597	+648,045	+3,213,570	+3,722,951
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil & Telegraph, Telegraph Accounts	668,018	605,470	+62,548	...	...	...	...	...	...	...	...	+62,548
Accounts Current between Civil and Marine, Marine Accounts	466,350	83,364	+382,986	...	...	...	...	...	...	...	...	+382,986
Accounts Current between Civil and Military, Military Accounts	14,174,109	1,161,771	+6,800,816	...	...	...	...	...	...	+3,976,413	+2,235,109	+13,012,338
Accounts Current between Civil and Public Works, Public Works Accounts	17,590,234	12,300,694	−240,100	+217,156	+566,979	+221,786	+246,889	+1,146,188	−174,646	+1,609,616	+1,695,672	+5,289,540
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	2,211,640	...	+1,787,119	+123	+7,253	+3,301	+19,030	+7,592	+3,279	+107,958	+275,985	+2,211,640
TOTAL	50,233,084	23,428,653	+9,338,272	+538,751	+1,191,041	+481,302	+287,689	+731,722	−389,977	+6,411,885	+8,213,746	+26,804,431

No. 93.—An ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1887—*continued.*

DISBURSEMENTS.	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Money Orders	—10,519,085	...	—588,438	—241,938	—146,166	—160,367	—3,472,966	—2,219,115	—1,141,914	—1,282,694	—1,265,487	—10,519,085
OTHER DEPARTMENTAL ACCOUNTS—												
Accounts between Civil and Civil	14,322,715	14,322,999	+3,244,614	+19,310	+216,969	—252,245	+2,120,628	—1,006,879	+653,794	—531,481	—4,464,994	—284
Account Current between Military and Military	634,473	644,594	+289,395	...	...	...	...	...	...	—255,777	—43,739	—10,121
Account Current between Military and Marine, Marine Accounts	508	12,612	—12,104	...	...	...	...	...	...	...	...	—12,104
Account Current between P. W. and Telegraph, Telegraph Accounts	14,186	77,753	—63,567	...	...	...	...	...	...	...	...	—63,567
Account Current between Post Office and Telegraph, Telegraph Account	17,111	49,440	—32,329	...	...	...	...	...	...	...	...	—32,329
Transfers between P. W. Officers	16,828,650	16,828,662	—2,659,519	+39,875	+39,575	+3,004	+151,475	+165,109	+2,212,141	+77,226	—28,898	—12
Transfers between Postal Officers	771,134	772,789	+19,832	—12,531	+8,240	+5,886	+4,644	—13,705	—12,060	+16,444	—18,405	—1,655
Transfers between Telegraph Officers	1,038	1,038	—206	...	...	...	—20	...	...	...	+226	...
Transfers between Indian and Indo-European Telegraph, Telegraph Account	83,009	83,009	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	514	13,159	—12,645	...	...	...	...	...	...	...	...	—12,645
Account between Guaranteed Railways & P. W. D., Guaranteed Railway Accounts	708,991	731,662	—22,671	...	...	...	...	...	...	...	...	—22,671
TOTAL OTHER DEPARTMENTAL ACCOUNTS	33,382,329	33,537,717	+750,800	+46,654	+264,784	—243,355	+2,276,727	—855,475	+2,853,875	—693,588	—4,555,810	—155,388
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Post Office Accounts	5,423,686	7,560,933	—669,136	—433,760	—618,497	—258,981	—65,263	+634,877	+193,336	—267,332	—652,491	—2,137,247
Accounts between Civil and Guaranteed Railways, Guaranteed Railways Accounts	3,971,272	7,694,223	—3,722,951	...	...	...	...	...	...	...	...	—3,722,951
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Telegraph, Civil Accounts	609,358	671,592	—67,150	—6,614	—30,750	—14,246	+132,169	—18,595	—12,324	—12,358	—32,366	—62,234
Accounts Current between Civil and Marine, Civil Accounts	70,516	448,915	—134,280	—75	—72,477	—1,671	+7,523	+35	+9	—1,214	—176,249	—378,399
Accounts between Civil and Military, Civil Accounts	1,206,281	14,123,258	—2,071,477	—327,589	—1,584,751	—156,008	—214,977	—2,048,891	—2,980,694	—1,603,144	—1,929,446	—12,916,977
Accounts between Civil and Public Works, Civil Accounts	12,522,452	17,698,730	+2,016,622	—330,110	—570,551	—220,241	—803,969	—1,296,923	—476,376	—1,781,518	—1,713,212	—5,176,278
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	174,268	—89,767	...	—948	—3	—973	—624	—614	—17,732	—63,607	—174,268
TOTAL	23,803,565	48, 371,919	—4,738,139	—1,098,148	—2,877,974	—651,150	—945,490	—2,730,121	—3,276,663	—3,683,298	—4,567,371	—24,568,354

No. 94.—An ACCOUNT of ISSUES and PAYMENTS of INLAND MONEY ORDERS for the year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	₹x.	₹x.	₹x.	₹x.	₹x.	₹x.	₹x.	₹x.	₹x.	₹x.	£	
RECEIPTS—												
Inland Money Orders (Post Office) .	1,088,527	624,603	699,965	388,864	3,279,307	1,453,119	800,738	1,194,155	1,009,631	10,538,909	...	10,538,909
PAYMENTS—												
Inland Money Orders (Post Office) .	588,438	241,938	146,166	160,367	3,472,966	2,219,115	1,141,914	1,282,694	1,265,487	10,519,085	...	10,519,085

No. 95.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1887.

ABSTRACT.

	Net Receipts+ Payments—
	₹x.
INDIA, GENERAL	+8,759,939
CENTRAL PROVINCES	—378,543
BURMA	+350,164
ASSAM	—131,359
BENGAL	—10,474,496
NORTH-WESTERN PROVINCES AND OUDH . . .	—210,262
BOMBAY	+1,417,054
MADRAS	—2,525,190
PUNJAB	+3,203,868
TOTAL . ₹x.	+11,175

No. 95.—Other Local Remittances during the year ended 31st March 1887—*continued.*

DETAILS.

	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	4,985,103	4,985,103	...	665,757	665,757	...	2,364,040	2,364,040	...
Forest Remittances	27,489	27,736	— 247	137,342	137,295	+ 47	294,970	293,901	+ 1,069
Mint Remittances	1,342,001	1,342,010	— 9	...	...	...	...	...	...
Miscellaneous Remittances	273,862	273,842	+ 20	...	...	...	...	...	...
Bengal Remittances	2,854,435	2,854,435	...	...	...	...	...	..	...
Remittances to Bank on Account of Ceylon	2,184	9,613	— 7,429	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	35,595	36,643	— 1,048	78,280	78,410	— 130	505,040	496,711	+ 8,329
Foreign Supply Bills	625,459	629,572	— 4,113	58,150	53,400	+ 4,750	320	345	— 25
Remittance Transfer Receipts since April 1873	70,820	73,867	— 3,047	56,258	56,679	— 421	130,920	125,768	+ 5,152
Foreign Remittance Transfer Receipts	425,257	412,536	+ 12,721	26,591	26,915	— 324	42,356	41,170	+ 1,186
Emigrants' Remittance Receipts	3,037	2,857	+ 180	...	...	...	...	...	...
Postal Notes payable	525	237	+ 288	942	875	+ 67	49	22	+ 27
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	16,586,397	7,717,267	+ 8,869,130	36,500	417,874	— 381,374	841,421	378,129	+ 463,292
Central Adjusting Account	235,257	342,133	— 106,876	750	1,908	— 1,158	102,447	231,313	— 128,866
Egyptian Expedition Adjusting Account	1,214	846	+ 368	...	...	...	...	...	...
Quetta Force Adjusting Account	3	3	...	...	...	...	...	...	...
Burma Expeditionary Force Adjusting Account	...	...	...	...	...	...	15	15	...
Stock Note Transfers	1	...	+ 1	...	...	...	...	...	...
TOTAL	27,468,639	18,708,700	+ 8,759,939	1,060,570	1,439,113	— 378,543	4,281,578	3,931,414	+ 350,164

No. 95.—Other Local Remittances during the year ended 31st March 1887—*continued.*

DETAILS.

	Assam.			Bengal.			North-Western Provinces and Oudh.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances between Treasuries	362,299	362,299	...	5,976,167	5,976,445	— 278	4,915,591	4,915,591	...
Opium Remittances	...	...	...	1,304,908	1,304,908	...	...	...	...
Customs Remittances	...	...	...	2,195,559	2,195,554	+ 5	...	...	...
Forest Remittances	41,484	42,253	— 769	124,703	126,937	— 2,234	194,670	194,101	+ 569
Judicial Remittances	...	...	...	4,508	4,508	...	...	...	...
Miscellaneous Remittances	...	...	...	...	...	...	131,555	131,563	— 8
REMITTANCES BY BILLS—									
Supply Bills since April 1873	11,390	11,380	+ 10	296,731	288,631	+ 8,100	283,620	287,280	— 3,660
Foreign Supply Bills	391,817	392,044	— 227	1,130	1,355	— 225	2,530	2,552	— 22
Remittance Transfer Receipts since April 1873	29,024	28,927	+ 97	624,504	636,333	— 11,829	377,020	381,801	— 4,781
Foreign Remittance Transfer Receipts	5,268	4,635	+ 633	27,419	26,352	+ 1,067	348,549	363,772	— 15,223
Postal Notes payable	110	55	+ 55	2,010	2,220	— 210	1,352	1,572	— 220
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	166,410	296,714	— 130,304	227,890	10,747,545	—10,519,655	1,147,849	1,334,201	— 186,352
Central Adjusting Account	927	1,781	— 854	61,396	10,558	+ 50,838	3,214	3,833	— 619
Stock Note Transfers	...	...	...	...	75	— 75	55	1	+ 54
TOTAL	1,008,729	1,140,088	— 131,359	10,846,925	21,321,421	—10,474,496	7,406,005	7,616,267	— 210,262

No. 95.—OTHER LOCAL REMITTANCES during the year ended 31st March 1887—*continued.*

DETAILS.

	PUNJAB.			MADRAS.			BOMBAY.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances between Treasuries	4,196,312	4,196,312	...	7,447,931	7,447,931	...	10,415,804	10,413,704	+ 2,100
Salt Remittances	...	...	...	1,449,825	1,444,711	+ 5,114	12,500	12,500	...
Customs Remittances	...	...	...	125,012	125,012	...	...	...	...
Forest Remittances	145,860	146,151	— 291	246,201	237,930	+ 8,271	220,573	220,573	...
Mint Remittances	...	...	...	...	...	...	3,638,228	3,634,565	+ 3,663
Miscellaneous Remittances	650	650	...	38,398	38,359	+ 39	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	292,918	289,877	+ 3,041	238,758	241,665	— 2,907	505,856	493,645	+ 12,211
Foreign Supply Bills	136,621	136,021	+ 600	8,610	8,560	+ 50	795,277	782,727	+ 12,550
Remittance Transfer Receipts since April 1873	386,107	394,008	— 7,901	252,866	251,532	+ 1,334	1,004,300	1,006,817	— 2,517
Foreign Remittance Transfer Receipts	185,479	188,210	— 2,731	150,251	154,821	— 4,570	659,343	667,846	— 8,503
Emigrants' Remittance Receipts	...	...	...	5,148	4,388	+ 760	...	...	...
Postal Notes payable	688	643	+ 45	2,458	2,532	— 74	1,096	1,282	— 186
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	1,430,221	...	+ 1,430,221	1,351,664	4,090,675	— 2,739,011	6,321,832	3,127,780	+ 3,194,052
Central Adjusting Account	17,877	23,792	— 5,915	294,705	88,901	+ 205,804	80,081	89,215	— 9,134
Egyptian Expedition Adjusting Account	...	...	...	...	...	...	1,502	1,870	— 368
Stock Notes Transfers	10	25	— 15	...	...	...	...	...	...
TOTAL	6,792,743	5,375,689	+ 1,417,054	11,611,827	14,137,017	— 2,525,190	23,656,392	20,452,524	+ 3,203,868

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1887.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS BETWEEN CIVIL AND CIVIL—												
ACCOUNTS BETWEEN—												
India and Central Provinces—												
India Accounts	68,007	86,087	—18,080	...	...	...	...	...	...	...	...	—32
Central Provinces Accounts	85,461	67,413	...	+18,048	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	77,529	181,442	—103,913	...	...	...	...	...	...	...	...	—12
Burma Accounts	181,428	77,527	...	...	+103,901	...	...	...	...	...	...	
India and Assam—												
India Accounts	20,498	157,304	—136,806	...	...	...	...	...	...	...	...	+10
Assam Accounts	155,488	18,672	...	...	...	+136,816	...	...	...	...	...	
India and Bengal—												
India Accounts	861,389	1,108,448	—247,059	...	...	...	...	...	...	...	...	+11
Bengal Accounts	1,108,629	861,559	...	...	...	...	+247,070	...	...	...	...	
India and N.-W. Provinces & Oudh—												
India Accounts	883,616	1,192,840	—309,224	...	...	...	...	...	...	...	...	—90
N.-W. Provinces & Oudh Accounts	1,192,831	883,697	...	...	...	...	...	+309,134	...	...	...	
India and Punjab—												
India Accounts	679,930	853,749	—173,819	...	...	...	...	...	...	...	...	+8
Punjab Accounts	851,308	677,481	...	...	...	...	...	...	+173,827	...	...	
India and Madras—												
India Accounts	594,652	110,552	+484,100	...	...	...	...	...	...	...	...	—18
Madras Accounts	110,211	594,329	...	...	...	...	...	...	...	—484,118	...	
India and Bombay—												
India Accounts	3,950,616	201,201	+3,749,415	...	...	...	...	...	...	...	...	+1
Bombay Accounts	200,896	3,950,310	...	...	...	...	...	...	...	...	—3,749,414	
Central Provinces and Burma—												
Central Provinces Accounts	485	964	...	—479	...	...	...	...	...	...	...	...
Burma Accounts	964	485	...	...	+479	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	...	31	...	—31	...	...	...	...	...	...	...	...
Assam Accounts	31	...	...	...	...	+31	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	4,077	56,155	...	—52,078	...	...	...	...	...	...	...	...
Bengal Accounts	56,604	4,526	...	...	...	...	+52,078	...	...	...	...	

Central Provinces and N.-W. Provinces & Oudh—													
Central Provinces Accounts	27,934	6,290	...	+21,644	...	...	...	...	...	...	...	}	...
N.-W. Provinces & Oudh Accounts	6,290	27,934	...	...	...	...	...	—21,644	...	...	...		
Central Provinces and Punjab—													
Central Provinces Accounts	2,787	1,415	...	+1,372	...	...	...	...	...	...	...	}	...
Punjab Accounts	1,420	2,792	...	...	...	...	...	...	—1,372	...	...		
Central Provinces and Madras—													
Central Provinces Accounts	17,402	2,445	...	+14,957	...	...	...	...	...	...	...	}	...
Madras Accounts	2,445	17,402	...	...	..	...	...	...	...	—14,957	...		
Central Provinces and Bombay—													
Central Provinces Accounts	27,702	11,825	...	+15,877	...	...	...	...	...	...	...	}	...
Bombay Accounts	11,822	27,699	...	...	...	...	...	...	...	...	—15,877		
Burma and Assam—													
Burma Accounts	2,865	746	...	...	+2,119	...	...	...	...	...	...	}	+1
Assam Accounts	764	2,882	...	...	...	—2,118	...	...	...	...	...		
Burma and Bengal—													
Burma Accounts	11,744	4,104	...	...	+7,640	...	...	...	...	...	...	}	—1
Bengal Accounts	4,177	11,818	...	...	...	...	—7,641	...	...	...	...		
Burma and N.-W. Provinces&Oudh—													
Burma Accounts	31,893	3,822	...	...	+28,071	...	...	...	...	...	...	}	...
N.-W. Provinces & Oudh Accounts	4,051	32,122	..	...	...	...	...	—28,071	...	...	...		
Burma and Punjab—													
Burma Accounts	18,383	2,983	...	...	+15,400	...	...	...	...	...	...	}	...
Punjab Accounts	2,934	18,334	...	...	...	...	...	...	—15,400	...	...		
Burma and Madras—													
Burma Accounts	42,759	17,262	...	...	+25,497	...	...	...	...	...	...	}	—25
Madras Accounts	24,761	50,283	...	...	...	...	...	...	...	—25,522	...		
Burma and Bombay—													
Burma Accounts	36,050	2,188	...	...	+33,862	...	...	...	...	...	...	}	...
Bombay Accounts	2,147	36,009	...	...	...	...	...	...	...	...	—33,862		
Assam and Bengal—													
Assam Accounts	8,095	403,158	...	...	...	—395,063	...	...	...	...	...	}	—1
Bengal Accounts	403,459	8,397	...	...	...	...	+395,062	...	...	...	...		
Assam and N.-W. Provinces&Oudh—													
Assam Accounts	6,984	174	...	...	...	+6,810	...	...	...	...	...	}	...
N.-W. Provinces & Oudh Accounts	174	6,984	...	...	...	...	...	—6,810	...	...	...		
Assam and Punjab—													
Assam Accounts	1,606	467	...	...	...	+1,139	...	...	...	...	...	}	...
Punjab Accounts	467	1,606	...	...	...	...	...	...	—1,139	...	...		
Carried over	11,785,765	11,785,913	+3,244,614	+19,310	+216,969	—252,385	+686,569	+252,609	+155,916	—524,597	—3,799,153		—148

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1887—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	11,785,765	11,785,913	+3,244,614	+19,310	+216,969	−252,385	+686,569	+252,609	+155,916	−524,597	−3,799,153	−148
ACCOUNTS BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNTS BETWEEN—												
Assam and Madras—												
Assam Accounts	95	399	...	...	...	−304	...	...	...	...	...	...
Madras Accounts	398	94	...	...	...	...	...	...	...	+304	...	
Assam and Bombay—												
Assam Accounts	495	51	...	...	...	+444	...	...	...	...	...	...
Bombay Accounts	51	495	...	...	...	...	...	...	...	...	−444	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	1,386,198	52,473	...	...	...	...	+1,333,725	...	...	...	...	−138
N.-W. Provinces & Oudh Accounts	52,550	1,386,413	...	...	...	...	...	−1,333,863	...	...	...	
Bengal and Punjab—												
Bengal Accounts	4,891	3,038	...	...	...	...	+1,853	...	...	...	...	...
Punjab Accounts	3,094	4,947	...	...	...	...	...	...	−1,853	...	...	
Bengal and Madras—												
Bengal Accounts	51,317	7,921	...	...	...	...	+43,396	...	...	...	...	...
Madras Accounts	8,040	51,436	...	...	...	...	...	...	...	−43,396	...	
Bengal and Bombay—												
Bengal Accounts	56,336	1,251	...	...	...	...	+55,085	...	...	...	...	+3
Bombay Accounts	1,466	56,548	...	...	...	...	...	...	...	...	−55,082	
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts	109,467	94,583	...	...	...	...	...	+14,884	...	...	...	...
Punjab Accounts	94,443	109,327	...	...	...	...	...	...	−14,884	...	...	
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts	3,261	16,190	...	...	...	...	...	−12,929	...	...	...	...
Madras Accounts	16,190	3,261	...	...	...	...	...	...	...	+12,929	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts	98,971	26,551	...	...	...	...	...	+72,420	...	...	...	...
Bombay Accounts	26,408	98,828	...	...	...	...	...	...	...	...	−72,420	
Punjab and Madras—												
Punjab Accounts	3,896	1,904	...	...	...	...	...	...	+1,992	...	...	...
Madras Accounts	1,899	3,891	...	...	...	...	...	...	...	−1,992	...	
Punjab and Bombay—												
Punjab Accounts	525,886	13,263	...	...	...	...	...	...	+512,623	...	...	...
Bombay Accounts	13,262	525,885	...	...	...	...	...	...	...	...	−512,623	

Madras and Bombay—												
Madras Accounts	51,807	26,536	...	...	...	...	...	...	...	+25,271	...	} —1
Bombay Accounts	26,529	51,801	...	...	...	...	...	...	...	...	—25,272	
TOTAL ACCOUNTS BETWEEN CIVIL AND CIVIL	14,322,715	14,322,999	+3,244,614	+19,310	+216,969	—252,245	+2,120,628	—1,006,879	+653,794	—531,481	—4,464,994	—284
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, and Military, Madras—												
Military, Bengal	261,466	26,333	+235,133	...	...	...	...	...	...	...	...	} —8,018
Military, Madras	33,179	276,330	...	...	...	...	...	...	...	—243,151	...	
Military, Bengal, and Military, Bombay—												
Military, Bengal	131,148	76,886	+54,262	...	...	...	...	...	...	...	...	} —478
Military, Bombay	78,177	132,917	...	...	...	...	...	...	...	...	—54,740	
Military, Madras, and Military, Bombay—												
Military, Madras	62,347	74,973	...	...	...	...	...	...	...	—12,626	...	} —1,625
Military, Bombay	68,156	57,155	...	...	...	...	...	...	...	...	+11,001	
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY	634,473	644,594	+289,395	...	...	...	...	...	...	—255,777	—43,739	—10,121
ACCOUNT CURRENT BETWEEN MILITARY AND MARINE—												
ACCOUNT BETWEEN—												
Military, Bengal, and Marine—												
Military Accounts	12,612	508	+12,104	...	...	...	...	...	...	...	...	} ...
Marine Accounts	508	12,612	—12,104	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MARINE. — Military Accounts	12,612	508	+12,104	...	...	...	...	...	...	...	...	+ 12,104
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MARINE. — Marine Accounts	508	12,612	—12,104	...	...	...	...	...	...	...	...	— 12,104
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MARINE. — Net			...	...	...	...	...	...	...	...	...	...

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1887—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	36,094	7,143	+28,951	...	...	...	...	...	...	...	...	} —34,616
Telegraph Accounts . . .	14,186	77,753	—63,567	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	2,513	62	...	+2,451	...	...	...	...	...	...	...	+2,451
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	2,685	45	...	...	+2,640	...	...	...	...	...	...	+2,640
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	494	3	...	...	...	+491	...	...	...	...	...	+491
Public Works, Bengal, and Telegraph—												
Public Works Accounts . .	9,382	1,230	...	...	...	...	+8,152	...	...	...	...	+8,152
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts . .	2,781	104	...	...	...	...	...	+2,677	...	...	...	+2,677
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	15,924	3,254	...	...	...	...	...	...	+12,670	...	...	+12,670
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	3,648	227	...	...	...	...	...	...	...	+3,421	...	+3,421
Public Works, Bombay, and Telegraph—												
Public Works Accounts . .	2,853	949	...	...	...	...	...	...	...	...	+1,904	+1,904
TOTAL ACCT. CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts . . .	76,374	13,017	+28,951	+2,451	+2,640	+491	+8,152	+2,677	+12,670	+3,421	+1,904	+63,357
Telegraph Accounts .	14,186	77,753	—63,567	...	...	...	...	...	...	...	...	—63,567
Net . . .			—34,616	+2,451	+2,640	+491	+8,152	+2,677	+12,670	+3,421	+1,904	—210

ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph—												
Post Office Accounts	70	1,059	—989	...	...	...	...	...	...	...	...	} —33,318
Telegraph Accounts	17,111	49,440	—32,329	...	...	...	...	...	...	...	...	
Post Office, C. Provs., and Telegraph—												
Post Office Accounts	26	970	...	—944	...	...	...	...	...	...	...	—944
Post Office, Burma, and Telegraph—												
Post Office Accounts	284	567	...	...	—283	...	...	...	...	...	...	—283
Post Office, Assam, and Telegraph—												
Post Office Accounts	81	879	...	...	...	—798	...	...	...	...	...	—798
Post Office, Bengal, and Telegraph—												
Post Office Accounts	48,572	4,039	...	...	...	...	+44,533	...	...	...	...	+44,533
Post Office, N.-W. Provinces & Oudh, and Telegraph—												
Post Office Accounts	126	2,689	...	...	...	...	...	—2,563	...	...	...	—2,563
Post Office, Punjab, and Telegraph—												
Post Office Accounts	39	2,293	...	...	...	...	...	...	—2,254	...	...	—2,254
Post Office, Madras, and Telegraph—												
Post Office Accounts	146	3,040	...	...	...	...	...	...	...	—2,894	...	—2,894
Post Office, Bombay, and Telegraph—												
Post Office Accounts	97	1,575	...	...	...	...	...	...	...	...	— 1,478	—1,478
TOTAL ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Post Office Accounts	49,441	17,111	—989	—944	—283	—798	+44,533	—2,563	—2,254	—2,894	—1,478	+32,330
TOTAL ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Telegraph Accounts	17,111	49,440	—32,329	...	...	...	...	...	...	...	...	—32,329
TOTAL ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Net			—33,318	—944	—283	—798	+44,533	—2,563	—2,254	—2,894	—1,478	+1
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch	864,107	1,398,155	—16,463	+36	—16,018	— 5,695	+47,416	—18,309	—32,866	—485,573	—6,576	—534,048
Irrigation Branch	744,041	277,219	—8,603	...	+14,227	...	—70,857	+42,917	+13,714	+478,351	—2,927	+466,822
Railway Revenue	3,159,871	2,940,075	+334,311	—17,264	—28,518	—3,566	+44,112	—23,380	+819	—2,451	—84,767	+219,296
Railway Capital	12,061,131	12,213,213	—2,968,764	+57,103	+69,884	+12,265	+130,804	+163,881	+2,230,474	+86,899	+65,372	—152,082
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS.	16,828,650	16,828,662	—2,659,519	+39,875	+39,575	+3,004	+151,475	+165,109	+2,212,141	+77,226	—28,898	—12
TRANSFERS BETWEEN POSTAL OFFICERS	771,134	772,789	+19,832	—12,531	+8,240	+5,886	+4,644	—13,705	—12,060	+16,444	—18,405	—1,655
TRANSFERS BETWEEN TELEGRAPH OFFICERS	1,038	1,038	—206	...	...	...	—20	...	...	...	+226	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	83,009	83,009	...	...	...	...	...	...	...	...	...	...

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1887—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts .	13,069	424	+12,645	...	...	...	...	...	...	...	...	} ...
Telegraph Accounts . . .	514	13,159	—12,645	...	...	...	...	...	...	...	...	
TOTAL GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. Guaranteed Rys. Account.	13,069	424	+12,645	...	...	...	...	...	...	...	...	+12,645
TOTAL GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. Telegraph Accounts.	514	13,159	—12,645	...	...	...	...	...	...	...	...	—12,645
TOTAL GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. Net. . . .	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts .	708,991	731,662	—22,671	...	...	...	...	...	...	...	...	} —443,267
Public Works Accounts . .	150,633	571,229	—420,596	...	...	...	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts . .	52,895	64,202	...	—11,307	...	...	...	...	...	...	...	—11,307
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts . .	3	2,358	...	...	...	...	—2,355	...	...	...	...	—2,355
Guaranteed Railways and Public Works, N. W. Provinces and Oudh—												
Public Works Accounts . .	98,042	15,878	...	...	...	...	...	+82,164	...	...	...	+82,164
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts . .	16,975	14,587	...	...	...	...	...	...	+2,388	...	...	+2,388
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts . .	39,641	327	...	...	...	...	...	...	...	+39,314	...	+39,314
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts . .	375,568	42,434	...	...	...	...	...	...	...	...	+333,134	+333,134
TOTAL ACCOUNT BETWEEN GUARANTEED RYS. & P. W. DEPT. Guaranteed Rys. Accounts . .	708,991	731,662	—22,671	...	...	...	...	...	...	...	...	—22,671
TOTAL ACCOUNT BETWEEN GUARANTEED RYS. & P. W. DEPT. P. W. Accounts .	733,757	711,015	—420,596	—11,307	...	...	—2,355	+82,164	+2,388	+39,314	+333,134	+22,742
TOTAL ACCOUNT BETWEEN GUARANTEED RYS. & P. W. DEPT. Net . . .			—443,267	—11,307	...	...	—2,355	+82,164	+2,388	+39,314	+333,134	+71

ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—												
ACCOUNT BETWEEN—												
India and Post Office—												
Civil Accounts	1,129,980	255,487	+874,493	...	...	...	...	...	...	...	...	+205,357
Post Office Accounts	161,621	830,757	—669,136	...	...	...	...	...	...	...	...	
Central Provinces and Post Office—												
Civil Accounts	369,648	48,176	...	+321,472	...	...	...	...	...	...	...	—112,288
Post Office Accounts	97,459	491,219	...	—433,760	...	...	...	...	...	...	...	
Burma and Post Office—												
Civil Accounts	642,398	25,589	...	...	+616,809	...	...	...	...	...	...	— 1,688
Post Office Accounts	9,530	628,027	...	...	—618,497	...	...	...	...	...	...	
Assam and Post Office—												
Civil Accounts	286,271	30,056	...	...	...	+256,215	...	...	...	...	...	— 2,766
Post Office Accounts	30,876	289,857	...	...	...	—258,981	...	...	...	...	...	
Bengal and Post Office—												
Civil Accounts	1,496,573	1,474,803	...	...	...	...	+21,770	...	...	...	...	—43,493
Post Office Accounts	1,597,254	1,572,517	...	...	...	...	—65,263	...	...	...	...	
N.-W. Provinces & Oudh and Post Office—												
Civil Accounts	690,324	1,315,905	...	...	...	...	...	—625,581	...	...	...	+9,296
Post Office Accounts	1,323,602	688,725	...	...	...	...	...	+634,877	...	...	...	
Punjab and Post Office—												
Civil Accounts	481,172	687,185	...	...	...	...	...	...	—206,013	...	...	—12,677
Post Office Accounts	690,780	497,444	...	...	...	...	...	...	+193,336	...	...	
Madras and Post Office—												
Civil Accounts	797,283	727,430	...	...	...	...	...	...	...	+69,853	...	—197,479
Post Office Accounts	732,353	999,685	...	...	...	...	...	...	...	—267,332	...	
Bombay and Post Office—												
Civil Accounts	1,530,443	737,033	...	...	...	...	...	...	...	...	+793,410	+140,919
Post Office Accounts	910,211	1,562,702	...	...	...	...	...	...	...	...	—652,491	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	7,424,092	5,301,664	+874,493	+321,472	+616,809	+256,215	+21,770	—625,581	—206,013	+69,853	+793,410	+2,122,428
Post Office Accounts	5,423,686	7,560,933	—669,136	—433,760	—618,497	—258,981	—65,263	+634,877	+193,336	—267,332	—652,491	—2,137,247
Net			+205,357	—112,288	—1,688	—2,766	—43,493	+9,296	—12,677	—197,479	+140,919	—14,819

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1887—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	93,428	160,578	—67,150	...	...	...	...	...	...	...	...	
Telegraph Accounts	157,672	90,389	+67,283	...	...	...	...	...	...	...	...	+133
Central Provinces and Telegraph—												
Civil Accounts	3,090	9,704	...	—6,614	...	...	...	...	...	...	...	
Telegraph Accounts	9,704	3,090	+6,614	...	...	...	...	...	...	...	...	...
Burma and Telegraph—												
Civil Accounts	63,360	94,110	...	...	—30,750	...	...	...	...	...	...	
Telegraph Accounts	93,696	62,170	+31,526	...	...	...	...	...	...	...	...	+776
Assam and Telegraph—												
Civil Accounts	6,263	20,509	...	...	...	—14,246	...	...	...	...	...	
Telegraph Accounts	20,518	6,338	+14,180	...	...	...	...	...	...	...	...	—66
Bengal and Telegraph—												
Civil Accounts	161,252	29,083	...	...	...	...	+132,169	...	...	...	...	
Telegraph Accounts	28,948	161,174	—132,226	...	...	...	...	...	...	...	...	—57
N.-W. Provinces & Oudh and Telegraph—												
Civil Accounts	19,152	37,747	...	...	...	...	...	—18,595	...	...	...	
Telegraph Accounts	37,731	19,120	+18,611	...	...	...	...	...	...	...	...	+16
Punjab and Telegraph—												
Civil Accounts	25,688	38,012	...	...	...	...	...	...	—12,324	...	...	
Telegraph Accounts	37,977	25,672	+12,305	...	...	...	...	...	...	...	...	—19
Madras and Telegraph—												
Civil Accounts	65,381	77,739	...	...	...	...	...	...	...	—12,358	...	
Telegraph Accounts	77,739	65,367	+12,372	...	...	...	...	...	...	...	...	+14
Bombay and Telegraph—												
Civil Accounts	171,744	204,110	...	...	...	...	...	...	...	...	—32,366	
Telegraph Accounts	204,033	172,150	+31,883	...	...	...	...	...	...	...	...	—483
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	609,358	671,592	—67,150	—6,614	—30,750	—14,246	+132,169	—18,595	—12,324	—12,358	—32,366	—62,234
Telegraph Accounts	668,018	605,470	+62,548	...	...	...	...	...	...	...	...	+62,548
Net			—4,602	—6,614	—30,750	—14,246	+132,169	—18,595	—12,324	—12,358	—32,366	+314

ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—														
ACCOUNT BETWEEN—														
India and Marine—														
Civil Accounts	8,762	143,042	—134,280	...	...	...	...	...	...	...	...	}	—95	
Marine Accounts	142,597	8,412	+134,185	...	...	...	...	...	...	...	...	}		
Central Provinces and Marine—														
Civil Accounts	...	75	...	—75	...	...	...	...	...	...	...	}	...	
Marine Accounts	75	...	+75	...	...	...	...	...	...	...	...	}		
Burma and Marine—														
Civil Accounts	4,411	76,888	...	...	—72,477	...	...	...	...	...	...	}	+2,342	
Marine Accounts	78,657	3,838	+74,819	...	...	...	...	...	...	...	...	}		
Assam and Marine—														
Civil Accounts	36	1,707	...	...	...	—1,671	...	...	...	...	...	}	+250	
Marine Accounts	1,957	36	+1,921	...	...	...	...	...	...	...	...	}		
Bengal and Marine—														
Civil Accounts	39,467	31,944	...	...	...	...	+7,523	...	...	...	...	}	+774	
Marine Accounts	46,578	53,327	—6,749	...	...	...	...	...	...	...	...	}		
N.-W. P. & Oudh and Marine—														
Civil Accounts	35	...	...	...	...	...	...	+35	...	...	...	}	...	
Marine Accounts	...	35	—35	...	...	...	...	...	...	...	...	}		
Punjab and Marine—														
Civil Accounts	9	...	...	...	...	...	...	...	+9	...	...	}	...	
Marine Accounts	...	9	—9	...	...	...	...	...	...	...	...	}		
Madras and Marine—														
Civil Accounts	2,048	3,262	...	...	...	...	...	...	...	—1,214	...	}	...	
Marine Accounts	3,257	2,043	+1,214	...	...	...	...	...	...	...	...	}		
Bombay and Marine—														
Civil Accounts	15,748	191,997	...	...	...	...	...	...	...	...	—176,249	}	+1,316	
Marine Accounts	193,229	15,664	+177,565	...	...	...	...	...	...	...	...	}		
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Civil Accounts	70,516	448,915	—134,280	—75	—72,477	—1,671	+7,523	+35	+9	—1,214	—176,249		—378,399	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Marine Accounts	466,350	83,364	+382,986	...	...	...	...	...	...	...	...		+382,986	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Net			+248,706	—75	—72,477	—1,671	+7,523	+35	+9	—1,214	—176,249		+4,587	

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1887—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	198,704	1,488,760	—1,290,056	...	...	...	...	...	...	...	...	+9,783
Military Accounts	1,499,789	199,950	+1,299,839	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	6,796	116,346	...	—109,550	...	...	...	...	...	...	...	+2,080
Military Accounts	118,882	7,252	+111,630	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	132,940	118,896	...	...	+14,044	...	...	...	...	...	...	+4,909
Military Accounts	103,953	113,088	—9,135	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	17,218	172,756	...	...	...	—155,538	...	...	...	...	...	—1,447
Military Accounts	171,887	17,796	+154,091	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	28,591	228,030	...	...	...	...	—199,439	...	...	...	...	+1,350
Military Accounts	227,409	26,620	+200,789	...	...	...	...	...	...	...	...	
N.-W. P. & Oudh and Military, Bengal—												
Civil Accounts	97,905	2,125,859	...	...	...	...	...	—2,027,954	...	...	...	+9,634
Military Accounts	2,134,256	96,668	+2,037,588	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	100,486	3,074,073	...	...	...	...	...	...	—2,973,587	...	...	—3,578
Military Accounts	3,077,260	107,251	+2,970,009	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	475	415	...	...	...	...	...	...	...	+60	...	...
Military Accounts	415	475	—60	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	2,519	37,029	...	...	...	...	...	...	...	...	— 34,510	+1,555
Military Accounts	38,873	2,808	+36,065	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	40,514	426,437	—385,923	...	...	...	...	...	...	...	...	+12,017
Military Accounts	429,983	32,043	...	...	...	...	...	...	...	+397,940	...	
Central Provinces and Military, Madras—												
Civil Accounts	2,602	198,296	...	—195,694	...	...	...	...	...	...	...	+273
Military Accounts	198,579	2,612	...	...	...	...	...	...	...	+195,967	...	

Burma and Military, Madras—													
Civil Accounts	182,204	1,758,885	...	...	—1,576,681	...	...	...	...	...	...	}	+42,843
Military Accounts	1,785,653	166,129	...	...	...	...	...	...	...	+1,619,524	...		
Assam and Military, Madras—													
Civil Accounts	...	470	...	...	...	—470	...	...	...	...	...	}	+17
Military Accounts	487	...	...	...	...	...	...	...	...	+487	...		
Bengal and Military, Madras—													
Civil Accounts	564	13,514	...	...	...	...	—12,950	...	...	...	...	}	+899
Military Accounts	14,197	348	...	...	...	...	...	...	...	+13,849	...		
N.-W. P. & Oudh and Military, Madras—													
Civil Accounts	35	13,169	...	...	...	...	...	—13,134	...	...	...	}	+3,260
Military Accounts	16,494	100	...	...	...	...	...	...	...	+16,394	...		
Punjab and Military, Madras—													
Civil Accounts	6	7,641	...	...	...	...	...	...	—7,635	...	...	}	+580
Military Accounts	8,938	723	...	...	...	...	...	...	...	+8,215	...		
Madras and Military, Madras—													
Civil Accounts	101,284	1,704,808	...	...	...	...	...	...	...	—1,603,524	...	}	+6,031
Military Accounts	1,715,030	105,475	...	...	...	...	...	...	...	+1,609,555	...		
Bombay and Military, Madras—													
Civil Accounts	4,908	115,659	...	...	...	...	...	...	...	...	—110,751	}	+3,731
Military Accounts	119,532	5,050	...	...	...	...	...	...	...	+114,482	...		
India and Military, Bombay—													
Civil Accounts	80,897	476,395	—395,498	...	...	...	...	...	...	...	...	}	—3,027
Military Accounts	471,609	79,138	...	...	...	...	...	...	...	...	+392,471		
Central Provinces and Military, Bombay—													
Civil Accounts	6,652	28,997	...	—22,345	...	...	...	...	...	...	...	}	+385
Military Accounts	29,406	6,676	...	...	...	...	...	...	...	...	+22,730		
Burma and Military, Bombay—													
Civil Accounts	19,960	42,074	...	...	—22,114	...	...	...	...	...	...	}	+741
Military Accounts	40,667	17,812	...	...	...	...	...	...	...	...	+22,855		
Bengal and Military, Bombay—													
Civil Accounts	9	2,597	...	...	...	...	—2,588	...	...	...	...	}	+129
Military Accounts	2,753	36	...	...	...	...	...	...	...	...	+2,717		
N.-W. P. & Oudh and Military, Bombay—													
Civil Accounts	47	7,850	...	...	...	...	...	—7,803	...	...	...	}	+480
Military Accounts	8,335	52	...	...	...	...	...	...	...	...	+8,283		
Punjab and Military, Bombay—													
Civil Accounts	533	5	...	...	...	...	...	...	+528	...	...	}	...
Military Accounts	5	533	...	...	...	...	...	...	...	...	—528		
Madras and Military, Bombay—													
Civil Accounts	1,347	1,627	...	...	...	...	...	...	...	+320	...	}	...
Military Accounts	1,027	1,347	...	...	...	...	...	...	...	...	—320		
Bombay and Military, Bombay—													
Civil Accounts	179,085	1,963,270	...	...	...	...	...	...	...	...	—1,784,185	}	+2,716
Military Accounts	1,958,690	171,789	...	...	...	...	...	...	...	...	+1,786,901		
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Civil Accounts	1,206,281	14,123,258	—2,071,477	—327,589	—1,584,751	—156,008	—214,977	—2,048,891	—2,980,694	—1,603,144	—1,929,446		—12,916,977
Military Accounts	14,174,109	1,161,771	+6,800,816	...	...	...	...	...	...	+3,976,413	+2,235,109		+13,012,338
Net			+4,729,339	—327,589	—1,584,751	—156,008	—214,977	—2,048,891	—2,980,694	+2,373,269	+305,663		+95,361

No. 96.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1887—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	5,718,009	3,701,387	+2,016622	...	...	...	...	...	...	...	...	} +1,776,522
P. W. Accounts	5,753,243	5,993,343	—240,100	...	...	...	...	...	...	...	...	
C. Provs. and P. W. Dept.—												
Civil Accounts	234,307	564,417	...	—330,110	...	...	...	...	...	...	...	} —112,954
P. W. Accounts	394,101	176,945	...	+217,156	...	...	...	...	...	...	...	
Burma and P. W. Dept.—												
Civil Accounts	316,240	886,791	...	...	—570,551	...	...	...	...	...	...	} —3,572
P. W. Accounts	880,773	313,794	...	...	+566,979	...	...	...	...	...	...	
Assam and P. W. Dept.—												
Civil Accounts	20,732	240,973	...	...	...	—220,241	...	...	...	...	...	} +1,545
P. W. Accounts	242,150	20,364	...	...	...	+221,786	...	...	...	...	...	
Bengal and P. W. Dept.—												
Civil Accounts	1,465,539	2,269,508	...	...	...	...	—803,969	...	...	...	...	} —557,080
P.-W. Accounts	1,711,107	1,464,218	...	...	...	...	+246,889	...	...	...	...	
N.-W. P. & Oudh & P. W. Dept.—												
Civil Accounts	984,776	2,281,699	...	...	...	...	...	—1,296,923	...	...	...	} —150,735
P.-W. Accounts	1,882,659	736,471	...	...	...	...	...	+1,146,188	...	...	...	
Punjab and P. W. Dept.—												
Civil Accounts	1,954,801	2,431,177	...	...	...	...	...	...	—476,376	...	...	} —651,022
P. W. Accounts	2,410,334	2,584,980	...	...	...	...	...	...	—174,646	...	...	
Madras and P. W. Dept.—												
Civil Accounts	263,292	2,044,810	...	...	...	...	...	...	...	—1,781,518	...	} —171,902
P. W. Accounts	2,071,299	461,683	...	...	...	...	...	...	...	+1,609,616	...	

Bombay and P. W. Dept.—												
Civil Accounts	1,564,756	3,277,968	...	...	...	...	...	...	...	...	—1,713,212	—17,540
P. W. Accounts	2,244,568	548,896	...	...	...	...	...	...	...	...	+1,695,672	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	12,522,452	17,698,730	+2,016,622	—330,110	—570,551	—220,241	—803,969	—1,296,923	—476,376	—1,781,518	—1,713,212	—5,176,278
P. W. Accts.	17,590,234	12,300,694	—240,100	+217,156	+566,979	+221,786	+246,889	+1,146,188	—174,646	+1,609,616	+1,695,672	+5,289,540
Net			+1,776,522	—112,954	—3,572	+1,545	—557,080	—150,735	—651,022	—171,902	—17,540	+113,262
ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	8,271	337,861	—329,590	...	...	...	...	...	...	...	...	—4,052,541
Guaranteed Railways Accounts	3,971,272	7,694,223	—3,722,951	...	...	...	...	...	...	...	...	
N.-W. P. & Oudh & Guaranteed Railways—												
Civil Accounts	622,370	418,847	...	...	...	...	...	+203,523	...	...	...	+203,523
Punjab and Guaranteed Railways—												
Civil Accounts	10,006	22,603	...	...	...	...	...	...	—12,597	...	...	—12,597
Madras and Guaranteed Railways—												
Civil Accounts	1,358,174	710,129	...	...	...	...	...	...	...	+648,045	...	+648,045
Bombay and Guaranteed Railways—												
Civil Accounts	5,699,820	2,486,250	...	...	...	...	...	...	...	...	+3,213,570	+3,213,570
TOTAL ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	7,698,641	3,975,690	—329,590	...	...	...	...	+203,523	—12,597	+648,045	+3,213,570	+3,722,951
Guaranteed Railways Accounts	3,971,272	7,694,223	—3,722,951	...	...	...	...	...	...	...	...	
Net			—4,052,541	...	...	...	...	+203,523	—12,597	+648,045	+3,213,570	...

No. 97.—An ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA for the year ended 31st March 1887.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
Receipts.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	293	...	...	...	...	...	...	...	...	293	...	293
Military	...	...	...	...	...	...	...	...	419	419	...	419
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	10	...	...	...	...	...	...	4	7	21	...	21
Pensions paid in India to retired Hong-Kong Police	...	...	...	...	...	1	...	...	...	1	...	1
Postal & Money Order Transactions in India	...	...	...	...	...	...	...	...	152,945	152,945	...	152,945
Little Basses Light Vessel dues	96	...	1,623	...	8,161	...	...	666	2,187	12,733	...	12,733
Balances of Shipping Masters' Accounts	...	...	45	...	1,281	...	...	198	473	1,997	...	1,997
Expedition to South Africa (Military)	798	...	...	...	...	...	...	681	16	1,495	...	1,495
Expeditions to Egypt—												
Marine	221	...	...	...	...	...	...	...	...	221	...	221
Military	...	...	...	...	...	...	...	...	24,419	24,419	...	24,419
Miscellaneous—												
Civil	129	...	4	...	11	2	2	...	1	149	...	149
Military	230	...	...	...	...	...	...	431	1,942	2,603	...	2,603
Marine	18	...	...	...	...	...	...	...	...	18	...	18
TOTAL	1,795	...	1,672	...	9,453	3	2	1,980	182,409	197,314	...	197,314
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Discharge of the Principal of the Indian transfer loan of 22nd April 1854	1,117,335	...	...	...	...	...	...	...	...	1,117,335	...	1,117,335
Advances in England to Agents of the Indian Civil Funds	...	...	...	...	...	...	...	2,441	...	2,441	...	2,441
Bills drawn by the Mission to the Court of Persia	46,522	...	...	...	...	...	...	...	...	46,522	...	46,522
Family and Miscellaneous remittances made by means of rolls—												
Civil	...	...	...	...	512	...	...	...	...	512	...	512
Military	182,401	...	...	...	...	...	...	79,772	73,419	335,592	...	335,592
Family allotments—												
Civil	364	...	...	...	10	...	...	...	...	374	...	374
Military	446	...	...	...	...	...	...	...	161	607	...	607
Public Works	525	63	...	...	179	100	2,076	180	...	3,123	...	3,123
Marine	557	...	...	...	...	...	...	...	...	557	...	557
Remittances by Administrators General	31,688	...	...	...	...	...	...	...	...	31,688	...	31,688

East Indian Railway Company: Advances in England for purchase of stores, &c.	329,975	...	...	...	...	...	...	...	...	329,975	...	329,975
Rajputana-Malwa Railway: Ditto	56,598	...	...	...	...	...	...	...	...	56,598	...	56,598
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	389	40	5,433	307	5,404	1,862	554	6,254	17,257	37,500	...	37,500
Ditto ditto Public Works	378	20	...	2,994	1,889	5,131	449	15,346	754	26,961	...	26,961
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Native States, &c—												
Civil	12,782	...	77	...	442	29	167	1,176	1,163	15,836	...	15,836
Military	...	...	...	...	...	...	...	150	...	150	...	150
Public Works	...	...	...	...	—178	75	...	...	...	—103	...	—103
Stamps on Military Commissions	33	...	...	...	...	...	...	16	11	60	...	60
Miscellaneous—												
Civil	2,425	...	61	...	1,319	311	108	124	219	4,567	...	4,567
Military	981	...	...	...	...	...	...	519	533	2,033	...	2,033
Public Works	6	...	10	...	...	81	—77	...	59	79	...	79
Marine	1,919	...	...	...	...	...	...	...	...	1,919	...	1,919
TOTAL	1,785,324	123	5,581	3,301	9,577	7,589	3,277	105,978	93,576	2,014,326	...	2,014,326
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	...	...	60,684	60,684
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	...	...	...	21,883	21,883
Ditto ditto to retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	805	805
Expedition to South Africa	...	...	...	...	...	...	...	...	...	...	17	17
Expeditions to Egypt	...	...	...	...	...	...	...	...	...	...	83,993	83,993
Defence works at Aden	...	...	...	...	...	...	...	...	...	...	12,000	12,000
Miscellaneous	...	...	...	...	...	...	...	...	...	...	9,915	9,915
TOTAL	...	...	...	...	...	...	...	...	...	...	189,297	189,297
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	23,035	23,035
East Indian Railway Company: Advances in England for purchase of Stores, &c.	...	...	...	...	...	...	...	...	...	...	973	973
Miscellaneous	...	...	...	...	...	...	...	...	...	...	21,554	21,554
TOTAL	...	...	...	...	...	...	...	...	...	...	45,562	45,562
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,787,119	123	7,253	3,301	19,030	7,592	3,279	107,958	275,985	2,211,640	234,859	2,446,499

No. 97.—An ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA for the year ended 31st March 1887—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
Disbursements.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	52,112	...	278	...	...	...	...	4,182	19	56,591	...	56,591
Military	...	...	...	...	...	...	...	...	4,266	4,266	...	4,266
Marine	3,598	...	...	...	...	...	...	...	...	3,598	...	3,598
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	7,647	...	...	...	...	...	...	10,354	3,739	21,740	...	21,740
Ditto ditto to Naval and Greenwich Hospital Pensioners	...	...	...	...	...	...	...	9	9	18	...	18
Ditto ditto to retired Hong-Kong Police	...	...	...	...	32	70	612	35	43	792	...	792
Little Basses Light Vessel dues	96	...	12	...	74	...	...	41	15	238	...	238
Balances of Shipping Masters' Accounts	...	...	55	...	...	...	...	7	20	82	...	82
Expedition to South Africa, Military	...	...	...	...	...	...	...	241	...	241	...	241
Expeditions to Egypt—												
Military	...	...	...	...	...	...	...	9	52,447	52,456	...	52,456
Marine	563	...	...	...	...	...	...	...	...	563	...	563
Hodeida and Kamaran Agency	240	...	...	...	...	...	...	...	...	240	...	240
Miscellaneous—												
Civil	637	...	26	...	1	...	2	90	12	768	...	768
Military	2,968	...	...	...	...	...	...	2,158	2,618	7,744	...	7,744
Marine	1,529	...	...	...	...	...	...	...	...	1,529	...	1,529
TOTAL	69,390	...	371	...	107	70	614	17,126	63,188	150,866	...	150,866
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	12	...	...	...	...	...	...	485	...	497	...	497
Family Allotments—												
Civil	50	...	...	...	...	...	...	...	...	50	...	50
Military	5	...	...	...	...	...	...	...	...	5	...	5
Marine	41	...	...	...	...	...	...	...	...	41	...	41
Remittances by Administrators General—												
Civil	48	...	...	...	...	...	...	...	...	48	...	48
Military	...	...	...	...	...	...	...	1	...	1	...	1
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Native States, &c.	267	...	...	...	...	...	...	...	59	326	...	326

Stamps on Military Commissions	3	...	...	...	...	...	...	...	...	3	...	3
Miscellaneous—												
Civil	19,576	...	577	3	866	229	...	58	138	21,447	...	21,447
Military	109	...	...	...	...	...	...	53	222	384	...	384
Public Works	257	...	...	...	...	325	...	9	...	591	...	591
Marine	9	...	...	...	...	...	...	...	...	9	...	9
TOTAL	20,377	...	577	3	866	554	...	606	419	23,402	...	23,402
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT —												
Postal and Money Order Transactions	...	...	...	...	...	...	...	...	...	...	156,663	156,663
Little Basses Light Vessel dues	...	...	...	...	...	...	...	...	...	...	12,334	12,334
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	...	...	...	2,404	2,404
Expeditions to Egypt	...	...	...	...	...	...	...	...	...	...	85	85
Miscellaneous	...	...	...	...	...	...	...	...	...	...	3,084	3,084
TOTAL	...	...	...	...	...	...	...	...	...	...	174,570	174,570
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Discharge of the Principal of the Indian Transfer Loan of 22nd April 1854	...	...	...	...	...	...	...	...	...	...	1,125,972	1,125,972
Advances in England to Agents of the Indian Civil Funds	...	...	...	...	...	...	...	...	...	...	2,441	2,441
Bills drawn by the Mission to the Court of Persia	...	...	...	...	...	...	...	...	...	...	55,983	55,983
Family and Miscellaneous Remittances made by means of rolls	...	...	...	...	...	...	...	...	...	...	360,328	360,328
Family Allotments	...	...	...	...	...	...	...	...	...	...	4,737	4,737
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	52,924	52,924
East Indian Railway Company: Advances in England for purchase of stores, &c.	...	...	...	...	...	...	...	...	...	...	330,948	330,948
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	56,598	56,598
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	64,458	64,458
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	...	...	...	...	...	...	...	...	...	...	15,349	15,349
Miscellaneous	...	...	...	...	...	...	...	...	...	...	8,866	8,866
TOTAL	...	...	...	...	...	...	...	...	...	...	2,078,604	2,078,604
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	89,767	...	948	3	973	624	614	17,732	63,607	174,268	2,253,174	2,427,442
SECRETARY OF STATE'S BILLS PAID IN INDIA—												
COUNCIL BILLS—												
Secretary of State's Bills paid in India	6,598,973	...	...	...	...	...	...	398,534	5,180,182	12,177,689	...	12,177,689

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS FOR 1886-87.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS FOR 1886-87.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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	Page
General Account of Excluded Local Funds	2
Details by Provinces of Cantonment Funds	4
" " of Town and Bazar Funds	6
" " of Port Funds	8
" " of Miscellaneous Funds	10

ACCOUNT of EXCLUDED

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—						
Income from land, the property of the Funds	18,184	3,021	189,044	52	24,536	234,837
STAMPS—						
Sale of Stamps	...	3,398	...	...	...	3,398
EXCISE—						
License Fees and Duties	1,880	21,563	38	...	...	23,481
PROVINCIAL RATES—						
Rates and Cesses on Lands	147	694	...	...	...	841
Miscellaneous	...	...	...	...	365	365
ASSESSED TAXES—						
Taxes upon Houses	4,204	33,711	...	...	...	37,915
Licenses on Trades and Professions	7,214	1,855	...	...	...	9,069
Chowkidari Tax	11,835	673	...	...	...	12,508
Octroi	39,908	2,597	...	...	...	42,505
Miscellaneous (including Taxes on Horses and Carriages)	1,001	1,586	...	...	63	2,650
REGISTRATION—						
Fees and Miscellaneous	...	229	392	...	...	621
POLICE—						
Fees, Fines, and Forfeitures	2,752	1,713	6	5	486	4,962
Unclaimed property	10	28	...	...	...	38
Miscellaneous (including Cattle-pound Receipts)	1,767	564	...	...	2,326	4,657
MARINE—						
Hire of Vessels	...	...	4,648	496	979	6,123
Sale-proceeds of Vessels and Stores	...	...	326	1,561	...	1,887
Pilotage Receipts	...	...	18,359	22,877	...	41,236
Other Fees and Dues	...	...	243,427	170,722	8,890	423,039
EDUCATION—						
School-fees	31	581	...	...	15,058	15,670
Miscellaneous	...	67	...	...	2,845	2,912
MEDICAL—						
Hospital Receipts (including sale of Medicines)	50	327	...	...	...	377
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	314	33	...	...	...	347
Public Exhibitions and Fairs	...	853	...	...	...	853
Sanitation—						
Conservancy Tax and Fees	11,447	76	...	...	...	11,523
Sales of Manure, &c.	5,280	553	1,058	...	...	6,891
Water-supply—						
Sale of Water	41	...	5,008	1,226	...	6,275
Other Receipts	403	...	...	...	...	403
INTEREST—						
Interest on Government Securities and other Investments	90	1,373	9,476	307	11,477	22,723
SUPERANNUATIONS—						
Contributions towards pensions, &c.	...	52	...	...	...	52
MISCELLANEOUS—						
Sales of old Materials	119	28	350	169	19	685
Sales of Land and Houses	132	132	915	...	1,600	2,779
Contributions (including Grants-in-aid from Government)	8,385	4,992	47,764	17,052	65,025	143,218
Rents of Houses	1,975	14,598	41,465	252	293	58,583
Sales of Fruit, Grass, &c.	15,507	368	157	...	62	16,094
Miscellaneous	5,390	3,426	52,278	1,787	7,249	70,130
PUBLIC WORKS—						
Tolls and Ferries	...	523	216,391	...	54,323	271,237
Miscellaneous	11	273	33,971	11	5,461	39,727
	138,077	99,887	865,073	216,517	201,057	1,520,611
DEPOSITS AND ADVANCES—						
Loans from Government	...	...	821,836	65,426	...	887,262
Loans by Public Subscription	...	...	153,331	...	...	153,331
Sale-proceeds of Investments	...	...	5,563	...	...	5,563
Stock Accounts	...	...	22,998	987	...	23,985
Other Deposits and Advances	341	784	12,310	7,974	6,555	27,964
TOTAL RECEIPTS Rx.	138,418	100,671	1,881,111	290,904	207,612	2,618,716
OPENING BALANCE* Rx.	47,665	23,932	255,471	173,122	68,273	568,463
GRAND TOTAL Rx.	186,083	124,603	2,136,582	464,026	275,885	3,187,179

* The differences between these and the corresponding closing balances of 1885-86 are explained in the detailed accounts.

LOCAL FUNDS for 1886-87.

Statements marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
INTEREST—						
Interest upon debt	674	...	225,365	7,962	4,394	238,395
REFUNDS—						
Refunds of Taxes	691	439	...	386	...	1,516
Miscellaneous Refunds	108	573	80	348	556	1,665
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	44	...	...	...	269	313
Rate and Cess Collecting Establishments	236	2,314	...	9,372	...	11,922
Other Collecting Establishments	998	883	78,826	...	6,596	87,303
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	12,164	3,225	215,087	4,487	3,422	238,385
Contributions towards Establishment in Government Offices	75	1,692	150	358	207	2,482
LAW AND JUSTICE—						
Criminal Courts	...	4,675	...	...	...	4,675
Jails	...	803	...	...	...	803
POLICE—						
Executive Force	19,674	19,898	5,056	2,225	41,223	88,076
Miscellaneous (including Cattle-pounds)	780	1,508	...	51	7,219	9,558
MARINE—						
Dockyard and Port Establishments	...	...	111,877	37,390	3,533	152,800
Pilotage Establishments	...	...	13,772	18,960	...	32,732
Ship and Boat Establishments	...	...	35,383	11,792	2,924	50,099
Light-houses and Light-ships	...	...	21,170	6,126	...	27,296
Building, purchase, and repair of Ships	...	...	21,107	20,805	241	42,153
Miscellaneous	...	...	58,508	16,667	767	75,942
EDUCATION—						
Inspection	...	38	...	...	33	71
Colleges and Schools	227	4,711	...	...	19,781	24,719
Scholarships and Prizes	...	911	...	...	1,642	2,553
Grants-in-aid	115	3,533	...	...	110	3,758
MEDICAL—						
Professional Establishment	184	20	2,427	1,136	...	3,767
Hospitals and Dispensaries	8,251	4,859	4,050	78	5,791	23,029
Vaccination	1,086	1,611	...	...	24	2,721
Medical Schools	...	575	...	...	...	575
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other Charges)	6,030	1,692	...	...	...	7,722
Cemeteries (Establishment and other Charges)	607	14	...	...	...	621
Public Fairs and Exhibitions	...	504	...	...	...	504
Conservancy (Establishment and other Charges)	45,079	16,894	4,177	...	888	67,038
Water-supply (Establishment and other Charges)	1,527	1,414	2,380	...	...	5,321
Statistical Establishments	...	231			600	831
SUPERANNUATIONS—						
Pensions and Gratuities	...	499	1,510	664	92	2,765
MISCELLANEOUS—						
Rents, Rates, and Taxes	35	8	157,823	...	382	158,248
Petty Establishments	218	2,983	...	...	...	3,201
Miscellaneous	13,605	3,758	68,940	3,916	27,313	117,532
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	407	570	12,676	5,536	229	19,418
Stock not chargeable to any particular work	...	...	4,662	...	...	4,662
Original Works—						
Buildings	12,542	3,535	63,711	1,845	15,998	430,464
Roads		1,851	2,242	261	1,121	
Port Appliances		...	3,432	80,524	...	
Other Works		1,086	212,847	28,808	661	
Maintenance and Repairs—						
Buildings	15,333	1,661	5,380	1,442	122	76,782
Roads		2,702	1,322	1,010	26	
Port Appliances		55	11,814	3,123	...	
Other Works		855	12,837	3,707	5,007	
Petty Construction and Repairs		6,753	2,235	566	832	
	140,690	99,333	1,360,846	269,545	152,003	2,022,417
DEPOSITS AND ADVANCES—						
Repayment of loans from Government	...	...	17,081	...	33,096	50,177
Repayment of loans from the public	...	385	182,132	...	7,549	190,066
Investment in Government Securities or otherwise	317	319	127,896	1,360	44,637	174,529
Stock Account	...	...	9,082	...	...	9,082
Other Deposits and Advances	2,012	637	30,386	3,347	3,137	39,519
TOTAL DISBURSEMENTS . Rx.	143,019	100,674	1,727,423	274,252	240,422	2,485,790
CLOSING BALANCE . Rx.	43,064	23,929	409,159	189,774	35,463	701,389
GRAND TOTAL . Rx.	186,083	124,603	2,136,582	464,026	275,885	3,187,179

I.—Account of CANTONMENT FUNDS for 1886-87.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from land, the property of the Funds	2,422	1,542	61	...	278	6,021	6,393	5	1,462	18,184
EXCISE—										
License Fees and Duties	1,849	...	...	...	...	...	...	...	31	1,880
PROVINCIAL RATES—										
Rates and Cesses on Lands	120	...	...	...	...	...	...	...	27	147
ASSESSED TAXES—										
Taxes upon Houses	...	...	664	160	...	...	...	...	3,380	4,204
Licenses on Trades and Professions	903	...	...	...	929	3,545	977	...	860	7,214
Chowkidari Tax	1,918	58	...	...	1,562	3,269	5,023	...	5	11,835
Octroi	6,632	7,436	...	...	...	4,545	14,548	...	6,747	39,908
Miscellaneous (including Taxes on Horses and Carriages)	6	12	62	37	161	220	249	...	254	1,001
POLICE—										
Fees, Fines, and Forfeitures	187	4	307	3	146	553	1,040	58	454	2,752
Unclaimed property	...	...	...	...	...	...	...	...	10	10
Miscellaneous (including Cattle-pound Receipts)	139	215	152	126	187	452	238	74	184	1,767
EDUCATION—										
School Fees	...	...	...	...	...	...	...	...	31	31
MEDICAL—										
Hospital Receipts (including sale of Medicines)	1	42	...	...	...	...	...	...	7	50
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	76	...	...	...	...	...	...	...	238	314
Sanitation—										
Conservancy Tax and Fees	742	1,381	489	26	228	3,760	510	48	4,263	11,447
Sales of Manure, &c.	128	170	...	...	...	424	1,307	41	3,210	5,280
Water-supply—										
Sale of Water	41	...	...	...	...	...	...	...	...	41
Other Receipts	...	...	...	...	17	...	386	...	...	403
INTEREST—										
Interest on Government Securities and other Investments	20	...	...	...	...	...	...	...	70	90
MISCELLANEOUS—										
Sales of old Materials	7	...	...	...	...	...	...	...	112	119
Sales of Land and Houses	...	...	...	...	...	...	...	...	132	132
Contributions (including Grants-in-aid from Government)	2,262	1,422	1,502	258	301	639	514	1,007	480	8,385
Rents of Houses	79	544	201	...	...	...	...	...	1,151	1,975
Sales of Fruit, Grass, &c.	243	1,009	1,076	63	827	6,177	4,401	236	1,475	15,507
Miscellaneous	894	227	490	11	38	1,427	1,467	18	818	5,390
PUBLIC WORKS—										
Miscellaneous	...	...	...	...	...	...	...	...	11	11
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	27	293	...	...	...	...	...	...	21	341
TOTAL RECEIPTS . *Rx.*	18,696	14,355	5,004	684	4,674	31,032	37,053	1,487	25,433	138,418
OPENING BALANCE . *Rx.*	*4,746	3,168	1,063	167	2,194	15,785	†9,020	146	11,376	47,665
GRAND TOTAL . *Rx.*	23,442	17,523	6,067	851	6,868	46,817	46,073	1,633	36,809	186,083

* This balance exceeds the closing balance of last year's account by Rx. 117 owing to subsequent adjustments.
† The difference of Rx. 7 between this and the closing balance of 1885-86 is due to subsequent corrections.

Disbursements.											
INTEREST—											
Interest upon debt	...	...	...	...	...	...	...	...	674	674
REFUNDS—										
Refunds of Taxes	...	605	...	...	...	...	...	...	86	691
Miscellaneous Refunds	...	80	...	...	...	...	...	...	28	108
CHARGES OF COLLECTION OF REVENUE—										
Excise Establishment	...	...	...	...	...	...	...	...	44	44
Rate and Cess Collecting Establishments	91	...	...	...	...	...	...	...	145	236
Other Collecting Establishments	12	673	160	...	...	...	...	...	153	998
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	1,617	602	295	31	618	2,775	4,889	127	1,210	12,164
Contributions towards Establishment in Government Offices	7	...	...	...	...	...	...	...	68	75
POLICE—										
Executive Force	3,668	1,216	...	...	...	5,165	8,070	...	1,555	19,674
Miscellaneous (including Cattle-pounds)	136	147	31	...	...	412	...	19	35	780
EDUCATION—										
Colleges and Schools	...	...	...	...	...	...	...	...	227	227
Grants-in-aid	60	55	..	...	...	...	...	...	...	115
MEDICAL—										
Professional Establishment	184	...	...	...	...	...	...	...	...	184
Hospitals and Dispensaries	662	645	12	...	620	2,247	1,525	1	2,539	8,251
Vaccination	183	47	...	...	120	258	390	...	88	1,086
MINOR DEPARTMENTS—										
Public Gardens (Establishment and other Charges)	388	540	154	...	65	2,121	2,472	3	287	6,030
Cemeteries (Establishment and other Charges)	49	60	...	...	...	290	208	...	...	607
Conservancy (Establishment and other Charges)	5,180	4,671	2,549	548	1,725	9,360	9,637	919	10,490	45,079
Water-supply (Establishment and other Charges)	149	426	...	...	296	...	336	...	320	1,527
MISCELLANEOUS—										
Rents, Rates, and Taxes	...	...	...	...	...	...	...	...	35	35
Petty Establishments	16	58	...	25	...	...	...	...	119	218
Miscellaneous	3,778	263	394	27	607	3,436	2,817	205	2,078	13,605
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	72	196	...	...	...	...	...	24	115	407
Original Works—										
Buildings	...	418	90	...	...	2,884	1,743	83	5,652	12,542
Roads	200	101	...	...	...			...	123	
Port Appliances	...	...	...	...	...	...		...	...	
Other Works	249	285	...	63	...	...		27	624	
Maintenance and Repairs—										
Buildings	103	483	13	...	...	3,863	4,886	...	118	15,333
Roads	1,241	1,555	839	60	954			37	194	
Port Appliances	...	...	...	...	...	...		...	...	
Other Works	476	80	24	...	...	...		12	152	
Petty Construction and Repairs	25	1	...	...	57	...		10	150	
DEPOSITS AND ADVANCES—										
Investment in Government Securities or otherwise	317	...	...	...	...	...	...	...	...	317
Other Deposits and Advances	135	245	...	6	...	...	...	...	1,626	2,012
TOTAL DISBURSEMENTS . *Rx.*	18,998	13,452	4,561	760	5,062	32,811	36,973	1,467	28,935	143,019
CLOSING BALANCE . *Rx.*	4,444	4,071	1,506	91	1,806	14,006	9,100	166	7,874	43,064
GRAND TOTAL . *Rx.*	23,442	17,523	6,067	851	6,868	46,817	46,073	1,633	36,809	186,083

II.—Account of TOWN and BAZAR FUNDS for 1886-87.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—										
Income from land, the property of the Funds	225	...	1,441	...	1,157	...	103	...	95	3,021
STAMPS—										
Sale of Stamps	3,398	...	...	...	...	...	...	...	...	3,398
EXCISE—										
License Fees and Duties	17,378	...	4,185	...	...	...	...	...	...	21,563
PROVINCIAL RATES—										
Rates and Cesses on Lands	210	...	...	...	484	...	...	...	...	694
ASSESSED TAXES—										
Taxes upon Houses	238	...	3,994	...	...	29,240	101	...	138	33,711
Licenses on Trades and Professions	129	...	...	...	...	1,707	17	...	2	1,855
Chowkidari Tax	528	...	...	...	...	...	145	...	...	673
Octroi	2,597	...	...	...	...	...	...	...	...	2,597
Miscellaneous (including Taxes on Horses and Carriages)	81	...	1,268	2	...	...	6	...	229	1,586
REGISTRATION—				...						
Fees and Miscellaneous	229	...	...		...	...	...	...	...	229
POLICE—				...						
Fees, Fines, and Forfeitures	1,317	...	394		...	...	...	...	2	1,713
Unclaimed property	24	...	4	...	...	...	...	...	...	28
Miscellaneous (including Cattle-pound Receipts)	13	...	541	...	...	...	...	...	10	564
EDUCATION—										
School-fees	6	...	571	...	...	4	...	...	...	581
Miscellaneous	...	...	67	...	...	...	...	...	...	67
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	316	...	...	3	...	...	8	327
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	24	...	...	...	...	1	8	...	...	33
Public Exhibitions and Fairs	...	...	...	...	...	853	...	...	...	853
Sanitation—										
Conservancy Tax and Fees	...	...	69	...	...	...	...	...	7	76
Sales of Manure, &c.	1	...	...	...	...	528	23	...	1	553
INTEREST—										
Interest on Government Securities and other Investments	1,331	...	...	...	...	37	...	...	5	1,373
SUPERANNUATIONS—										
Contributions towards pensions, &c.	52	...	...	...	...	...	...	...	...	52
MISCELLANEOUS—										
Sales of old Materials	12	...	16	...	...	...	...	...	...	28
Sales of Land and Houses	...	...	46	6	...	...	...	...	80	132
Contributions (including Grants-in-aid from Government)	50	...	2,375	957	...	...	25	...	1,585	4,992
Rents of Houses	148	...	13,381	243	...	485	13	...	328	14,598
Sales of Fruit, Grass, &c.	14	...	105	...	...	38	29	...	182	368
Miscellaneous	342	...	39	32	189	1,151	...	...	1,673	3,426
PUBLIC WORKS—										
Tolls and Ferries	...	...	247	...	90	...	...	...	186	523
Miscellaneous	...	...	60	...	160	...	53	...	...	273
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	651	...	20	...	...	2	41	...	70	784
TOTAL RECEIPTS Rx.	28,998	...	29,139	1,240	2,080	34,049	564	...	4,601	100,671
OPENING BALANCE Rx.	3,295	...	*10,635	144	1,110	6,312	661	...	1,775	23,932
GRAND TOTAL Rx.	32,293	...	39,774	1,384	3,190	40,361	1,225	...	6,376	124,603

* This balance is less than the corresponding closing balance of 1885-86 by Rx. 2,492 owing to the exclusion of four Town Funds since converted into Municipalities.

Disbursements.											
REFUNDS—											
Refunds of Taxes	427	...	1	...	...	11	...	...	...	439	
Miscellaneous Refunds	457	...	...	...	...	116	...	...	...	573	
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess Collecting Establishments	3	...	...	...	...	2,302	...	...	9	2,314	
Other Collecting Establishments	229	...	530	...	40	70	...	...	14	883	
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	1,159	...	939	40	...	414	63	...	610	3,225	
Contributions towards Establishment in Government Offices	1,477	...	196	...	11	...	...	...	8	1,692	
LAW AND JUSTICE—											
Criminal Courts	4,675	...	...	...	...	...	...	...	...	4,675	
Jails	803	...	...	...	...	...	...	...	...	803	
POLICE—											
Executive Force	4,094	...	...	...	...	15,730	42	...	32	19,898	
Miscellaneous (including Cattle-pounds)	806	...	215	...	...	425	62	...	...	1,508	
EDUCATION—											
Inspection	38	...	...	...	...	...	...	...	...	38	
Colleges and Schools	50	...	4,624	...	...	1	...	...	36	4,711	
Scholarships and Prizes	...	...	911	...	...	...	...	...	...	911	
Grants-in-aid	479	...	2,965	40	...	24	...	...	25	3,533	
MEDICAL—											
Professional Establishment	20	...	...	...	...	...	...	...	...	20	
Hospitals and Dispensaries	742	...	3,331	2	158	310	75	...	241	4,859	
Vaccination	575	...	345	...	...	691	...	...	...	1,611	
Medical Schools	575	...	...	...	...	...	...	...	...	575	
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other Charges)	850	...	34	...	706	51	21	...	30	1,692	
Cemeteries (Establishment and other Charges)	7	...	...	...	...	...	...	...	7	14	
Public Fairs and Exhibitions	...	...	...	...	...	504	...	...	...	504	
Conservancy (Establishment and other Charges)	4,889	...	3,993	304	102	7,350	124	...	132	16,894	
Water-supply (Establishment and other Charges)	1,402	...	...	12	...	...	...	...	...	1,414	
Statistical Establishments	...	...	208	...	...	23	...	...	...	231	
SUPERANNUATIONS—											
Pensions and Gratuities	494	...	...	...	...	...	...	...	5	499	
MISCELLANEOUS—											
Rents, Rates and Taxes	8	...	...	...	...	...	...	...	...	8	
Petty Establishments	149	...	2,593	...	76	46	2	...	117	2,983	
Miscellaneous	2,309	...	533	105	162	412	59	...	178	3,758	
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	35	...	531	...	...	...	...	...	4	570	
Original Works—											
Buildings	117	...	3,251	134	...	...	16	...	17	3,535	
Roads	...	...	1,811	...	...	...	...	...	40	1,851	
Other Works	96	...	778	153	...	...	...	...	59	1,086	
Maintenance and Repairs—											
Buildings	101	...	1,187	...	...	...	...	...	373	1,661	
Roads	632	...	1,527	405	...	...	...	...	138	2,702	
Port Appliances	...	...	...	...	...	...	55	...	...	55	
Other Works	50	...	345	46	350	...	...	...	64	855	
Petty Construction and Repairs	232	...	575	...	260	5,686	...	...	...	6,753	
DEPOSITS AND ADVANCES—											
Repayment of loans from Public	...	...	...	...	...	...	...	...	385	385	
Investment in Government Securities or otherwise	202	...	...	...	...	117	...	...	...	319	
Other Deposits and Advances	437	...	27	...	...	4	99	...	70	637	
TOTAL DISBURSEMENTS . *Rx.*	28,619	...	31,450	1,241	1,865	34,287	618	...	2,594	100,674	
CLOSING BALANCE . *Rx.*	*3,674	...	8,324	143	1,325	6,074	607	...	3,782	23,929	
GRAND TOTAL . *Rx.*	32,293	...	39,774	1,384	3,190	40,361	1,225	...	6,376	124,603	

* Of this Rx. 378 represents the balance of the Secunderabad Local Fund since transferred to the books of the Comptroller, Hyderabad.

III.—Account of PORT FUNDS for 1886-87.

	Presidency Funds.			Total.	Other Funds.				Total.
	Calcutta.	Madras.	Bombay.		Burma.	Bengal.	Madras.	Bombay.	
Receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—									
Income from land, the property of the Funds	17,091	...	171,953	189,044	...	...	...	52	52
EXCISE—									
License Fees and Duties	...	...	38	38	...	...	...	...	...
REGISTRATION—									
Fees and Miscellaneous	...	...	392	392	...	...	...	...	...
POLICE—									
Fees, Fines, and Forfeitures	...	...	6	6	...	...	...	5	5
MARINE—									
Hire of Vessels	2,195	...	2,453	4,648	323	15	...	158	496
Sale-proceeds of Vessels and Stores	...	288	38	326	1,167	29	364	1	1,561
Pilotage Receipts	...	...	18,359	18,359	14,365	...	1,093	7,419	22,877
Other Fees and Dues	187,522	24,193	31,712	243,427	71,252	5,530	19,981	73,959	170,722
MINOR DEPARTMENTS—									
Sanitation—									
Sale of Manure, &c.	...	...	1,058	1,058	...	...	...	...	...
Water-supply—									
Sale of Water	...	...	5,008	5,008	...	341	...	885	1,226
INTEREST—									
Interest on Government Securities and other Investments	3,634	...	5,842	9,476	...	78	...	229	307
MISCELLANEOUS—									
Sales of old Materials	350	...	...	350	11	...	...	158	169
Sales of Land and Houses	105	...	810	915	....	...	...	...	...
Contributions (including Grants-in-aid from Government)	47,764	...	...	47,764	1,552	...	...	15,500	17,052
Rents of Houses	475	...	40,990	41,465	...	...	...	252	252
Sales of Fruit, Grass, &c.	...	...	157	157	...	...	...	...	...
Miscellaneous	1,359	...	50,919	52,278	...	74	...	1,713	1,787
PUBLIC WORKS—									
Tolls and Ferries	...	...	216,391	216,391	...	...	...	...	...
Miscellaneous	17,083	...	16,888	33,971	...	...	11	...	11
DEPOSITS AND ADVANCES—									
Loans from Government	310,000	...	511,836	821,836	426	...	...	65,000	65,426
Loans by Public Subscription	70,131	...	83,200	153,331	...	...	...	...	...
Sale-proceeds of Investments	...	...	5,563	5,563	...	...	...	...	...
Stock Account	10,511	...	12,487	22,998	987	...	...	...	987
Other Deposits and Advances	162	...	12,148	12,310	486	...	...	7,488	7,974
TOTAL RECEIPTS . *Rx.*	668,382	24,481	1,188,248	1,881,111	90,569	6,067	21,449	172,819	290,904
OPENING BALANCE . *Rx.*	*26,694	66,306	162,471	255,471	13,946	*2,484	76,960	79,732	173,122
GRAND TOTAL . *Rx.*	695,076	90,787	1,350,719	2,136,582	104,515	8,551	98,409	252,551	464,026

* The differences with the closing balances of the previous account are owing to subsequent adjustments in the accounts of 1885-86.

Disbursements.

INTEREST—									
Interest upon Debt	53,640	...	171,725	225,365	498	...	...	7,464	7,962
REFUNDS—									
Refunds of Taxes	...	...	...	...	...	...	...	386	386
Miscellaneous Refunds	...	...	80	80	18	303	...	27	348
CHARGES OF COLLECTION OF REVENUE—									
Rates and Cess Collecting Establishments	...	...	...	...	...	...	...	9,372	9,372
Other Collecting Establishments	31,255	...	47,571	78,826	...	...	...	...	...
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	11,630	...	203,457	215,087	2,859	...	...	1,628	4,487
Contributions towards Establishment in Government Offices	...	...	150	150	278	...	...	80	358
POLICE—									
Executive Force	3,522	...	1,534	5,056	1,570	120	...	535	2,225
Miscellaneous (Cattle-pounds)	...	...	...	...	...	...	...	51	51
MARINE—									
Dockyard and Port Establishments	32,351	69,627	9,899	111,877	21,993	1,762	7,377	6,258	37,390
Pilotage Establishments	...	...	13,772	13,772	14,575	...	...	4,385	18,960
Ship and Boat Establishments	14,716	778	19,889	35,383	4,851	470	1,238	5,233	11,792
Light-houses and Light-ships	16,763	958	3,449	21,170	...	610	1,623	3,893	6,126
Building, purchase, and repair of Ships	12,831	...	8,276	21,107	15,814	2,323	...	2,668	20,805
Miscellaneous	2,025	202	56,281	58,508	4,208	...	2,459	10,000	16,667
MEDICAL—									
Professional Establishment	...	...	2,427	2,427	512	...	...	624	1,136
Hospitals and Dispensaries	...	...	4,050	4,050	...	78	...	...	78
MINOR DEPARTMENTS—									
Conservancy (Establishment and other Charges)	281	...	3,896	4,177	...	...	...	...	...
Water-supply (Establishment and other Charges)	...	...	2,380	2,380	...	...	...	...	...
SUPERANNUATIONS—									
Pensions and Gratuities	470	258	782	1,510	226	77	69	292	664
MISCELLANEOUS—									
Rents, Rates, and Taxes	10,111	...	147,712	157,823	...	...	...	...	...
Miscellaneous	46,500	...	22,440	68,940	3,115	694	...	107	3,916
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	...	13	12,663	12,676	2,363	81	990	2,102	5,536
Stock not chargeable to any particular work	...	...	4,662	4,662	...	...	...	...	...
Original Works—									
Buildings	63,319	54	338	63,711	425	...	...	1,420	1,845
Roads	1,886	...	356	2,242	261	...	...	...	261
Port Appliances	3,267	...	165	3,432	...	329	722	79,473	80,524
Other Works	204,279	...	8,568	212,847	9,801	...	12,087	6,920	28,808
Maintenance and Repairs—									
Buildings	...	...	5,380	5,380	780	...	108	554	1,442
Roads	1,322	...	...	1,322	1,010	...	...	...	1,010
Port Appliances	8,634	...	3,180	11,814	...	...	...	3,123	3,123
Other Works	3 622	...	9,215	12,837	3,532	...	175	...	3,707
Petty Construction and Repairs	115	...	2,120	2,235	...	...	341	225	566
DEPOSITS AND ADVANCES—									
Repayment of loans from Government	11,239	...	5,842	17,081	...	...	...	...	...
Repayment of loans from the Public	62,132	...	120,000	182,132	...	...	...	...	...
Investment in Government Securities	5,000	...	122,896	127,896	...	...	...	...	...
Stock account	9,082	...	...	9,082	...	...	...	1,360	1,360
Other Deposits and Advances	...	...	30,386	30,386	...	...	...	...	...
TOTAL DISBURSEMENTS . *Rx.*	609,992	71,890	1,045,541	1,727,423	89,184	6,847	27,189	151,032	274,252
CLOSING BALANCE . *Rx.*	85,084	18,897	305,178	409,159	15,331	1,704	71,220	101,519	189,774
GRAND TOTAL . *Rx.*	695,076	90,787	1,350,719	2,136,582	104,515	8,551	98,409	252,551	464,026

IV.—Account of MISCELLANEOUS FUNDS for 1886-87.

Receipts.	India.	Central Provinces.	Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from land, the property of the Funds	...	...	17,299	...	6,188	...	1,049	...	...	24,536
PROVINCIAL RATES—										
Miscellaneous	365	...	...	...	...	...	...	...	...	365
ASSESSED TAXES—										
Miscellaneous (including Taxes on Horses and Carriages)	...	...	...	...	...	...	...	...	63	63
POLICE—										
Fees, Fines, and Forfeitures	...	426	...	...	...	...	...	...	60	486
Miscellaneous (including Cattle-pound Receipts)	156	...	...	...	...	...	927	...	1,243	2,326
MARINE—										
Hire of Vessels	...	...	...	...	979	...	...	...	...	979
Other Fees and Dues	...	...	...	...	7,702	..	...	...	1,188	8,890
EDUCATION—										
School-fees	62	...	324	...	242	...	...	14,429	1	15,058
Miscellaneous	...	...	1,322	...	5	...	...	1,518	...	2,845
INTEREST—										
Interest on Government Securities and other Investments	159	...	25	401	9,352	95	771	120	554	11,477
MISCELLANEOUS—										
Sales of old Materials	...	...	...	...	19	...	...	...	...	19
Sales of Land and Houses	...	...	1,600	...	...	...	...	...	...	1,600
Contributions (including Grants-in-aid from Government)	...	...	6,420	...	...	1,871	...	...	56,734	65,025
Rents of Houses	240	...	...	...	53	...	...	...	...	293
Sales of Fruit, Grass, &c.	7	...	55	...	...	...	...	...	...	62
Miscellaneous	...	...	149	...	3,813	799	2,306	...	182	7,249
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	54,323	...	...	...	...	54,323
Miscellaneous	...	...	...	...	...	...	5,461	...	...	5,461
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	...	...	2,238	...	5	92	...	...	4,220	6,555
TOTAL RECEIPTS . *Rx.*	989	426	29,432	401	82,681	2,857	10,514	16,067	64,245	207,612
OPENING BALANCE . *Rx.*	172	422	1,769	329	54,830	2,365	6,136	2,194	*56	68,273
GRAND TOTAL . *Rx.*	1,161	848	31,201	730	137,511	5,222	16,650	18,261	64,301	275,885

* This is less than the closing balance of the previous account by Rx. 1,072, representing the debit balances of the Kathiwar, Mahikanta, Rewakanta and Palampur Police Funds included in this statement for the first time.

Disbursements.

INTEREST—												
Interest upon Debt	...	...	...	...	4,394	...	...	...	...		4,394
REFUNDS—												
Miscellaneous Refunds	...	...	...	...	51	505	...	...	...		556
CHARGES OF COLLECTION OF REVENUE—												
Excise Establishments	...	...	269	...	...	...	...	...	...		269
Other Collecting Establishments	...	...	2,603	...	2,761	...	1,232	...	...		6,596
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	...	...	590	...	1,984	...	...	848	...		3,422
Contributions towards Establishment in Government Offices	...	...	128	...	12	...	...	...	67		207
POLICE—												
Executive Force	...	...	...	...	138	2,590	...	...	38,495		41,223
Miscellaneous (including Cattle-pounds)	160	500	...	...	...	...	898	...	5,661		7,269
MARINE—												
Dockyard and Port Establishments	...	...	...	...	2,420	...	...	...	1,113		3,533
Ship and Boat Establishments	...	...	...	...	2,924	...	...	...	...		2,924
Buildings, Purchase, and Repair of Ships	...	...	...	...	241	...	...	...	...		241
Miscellaneous	...	...	...	...	767	...	...	...	...		767
EDUCATION—												
Inspection	...	...	...	...	...	...	...	...	...		...
Colleges and Schools	564	...	6,536	10	4,570	...	...	...	33		33
Scholarships and Prizes	10	...	...	108	1,521	...	...	8,070	31		19,781
Grants-in-aid	...	...	...	110	...	...	...	...	3		1,642
MEDICAL—												
Hospitals and Dispensaries	...	...	...	...	5,791	...	...	...	...		110
Vaccination	...	...	...	...	...	...	...	...	...		...
MINOR DEPARTMENTS—												
Conservancy (Establishment and other charges)	...	...	...	...	883	...	...	...	...		5,791
Statistical Establishment	...	...	...	...	...	...	...	...	24		24
SUPERANNUATION—												
Pensions and Gratuities	...	...	...	...	92	...	...	...	5		888
MISCELLANEOUS—									600		600
Rents, Rates, and Taxes	...	...	...	...	88	...	...	...	...		92
Miscellaneous	...	...	15,345	...	5,912	...	2,434	270	24		382
PUBLIC WORKS—								2,722	900		27,313
Supervising Establishment, Tools and Plant	...	...	...	...	...	...	...	229	...		229
Original Works—							6,466	861	8,671		15,998
Buildings	...	...	...	...	650	...	...	11	1,121		1,121
Roads	42	...	...	...	...	...	...	...	...		661
Other Works	...	...	...	...	...	...	...	80	...		122
Maintenance and Repairs—	...	...	...	...	5,007	...	...	...	26		26
Buildings	...	...	...	72	288	...	...	...	...		5,007
Roads	...	...	...	...	33,096	...	...	...	472		832
Other Works	...	...	...	...	7,549	...	...	...	...		33,096
Petty Construction and Repairs	197	...	...	...	41,162	...	750	1,992	536		7,549
DEPOSITS AND ADVANCES—	...	...	1,384	...	...	...	...	...	1,753		44,637
Repayment of loans from Government											3,137
Repayment of loans from the Public											
Investment in Government Securities or otherwise											
Other Deposit and Advances											
TOTAL DISBURSEMENTS . *Rx.*	973	500	26,855	300	122,301	3,095	11,780	15,083	59,535		240,422
CLOSING BALANCE . *Rx.*	188	348	4,346	430	15,210	2,127	4,870	3,178	4,766		35,463
GRAND TOTAL . *Rx.*	1,161	848	31,201	730	137,511	5,222	16,650	18,261	64,301		275,885

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1886-87.

ACCOUNT

OF

MUNICIPALITIES FOR 1886-87.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICIPALITIES for 1886-87.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
					Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
By Balance in hand at the close of last year—(a)													
On account of Deposits payable on demand	5,366	...	1,435	...	4,224	3,496	265	42,150	19,706	9,361	...	17,458	103,461
On account of Municipal Balance	6,642	42,282	26,855	2,231	78,853	36,066	43,570	101,553	13,623	28,856	1,217	119,896	501,644
TOTAL CASH BALANCE	12,008	42,282	28,290	2,231	83,077	39,562	43,835	143,703	33,329	38,217	1,217	137,354	605,105
A.—MUNICIPAL TAXES.													
1.—Octroi	21,412	49,492	...	...	...	...	186,704	230,375	...	...	129,134	154,307	771,424
2.—Assessed Taxes—													
(*e.g.*, Conservancy Cess, Licenses on Trades, &c., in the following details.)													
Arrear collections for the previous year	287	44	346	...	688	3,369	1,878	...	519	1,460	709	4,733	14,033
Collections for the current year	999	1,327	13,975	...	22,525	36,904	26,011	777	6,910	14,050	48,901	22,875	195,254
Penalties	63	6	...	...	805	357	42	...	29	83	..	70	1,455
3.—Tax on Houses and Lands	749	2,122	34,214	2,926	179,666	132,864	2,733	9,993	36,536	45,819	148,887	27,268	623,777
4.—Tax on Vehicles	35	180	7,055	147	8,936	14,643	1,392	293	4,549	7,834	33,453	6,386	84,903
5.—Tax on Animals	15	...	...	58	4,552	2,320	60	622	2,659	5,613	...	1,716	17,615
6.—Other Taxes, Tolls, &c.	9	187	2,578	1,790	...	13,815	2,183	1,647	10,058	31,672	1,576	16,667	82,182
7.—Water Rate	57	1,997	10,328	194	63,638	2,940	...	100	14,196	...	77,465	6,852	177,767
B.—MISCELLANEOUS RECEIPTS.													
1.—Realizations under special Acts	73	3,465	3,600	1,673	2,202	11,401	7,152	307	...	1,259	...	3,727	34,859
2.—Proceeds of Land, &c.	1,785	85	30	669	1,938	1,956	303	760	397	429	168	7,583	16,103
3.—Income derived from Markets, &c.—													
(Rents, fees, sale of refuse, &c.)	2,268	6,520	39,049	1,238	18,326	4,162	5,089	6,923	1,843	7,987	18,397	12,263	124,065
4.—Conservancy and Road cleaning—													
(Fees, sale-proceeds of night-soil, street refuse, &c.)	191	259	427	119	3,794	521	6,040	8,891	2,344	1,823	470	8,452	33,331
5.—Municipal Fines	420	338	967	131	975	2,562	2,330	994	1,449	1,628	812	1,400	14,006
6.—Sundries—													
(Rents of Municipal Lands, Government Grants, Receipts from Public Gardens, &c.)	6,403	16,341	105,470	2,089	22,802	35,262	42,451	65,150	31,756	38,655	30,097	55,610	452,086
TOTAL REVENUE	34,766	82,363	218,039	11,034	330,847	263,076	284,368	326,832	113,245	158,312	490,069	329,909	2,642,860
C.—DEBT.													
1.—Loans	...	...	...	...	242,040	7,480	4,174	22,800	...	4,243	170,000	1,514	452,251
2.—Deposits—													
(Contractors' salaries unpaid, &c.)	28	157	3,259	149	15,456	4,282	28	139	13,021	13,217	272,706	13,198	335,640
3.—Advances	1,179	5,982	26,896	192	27,775	9,148	15	228	6,168	424	1,566,020	2,976	1,647,003
TOTAL RECEIPTS Rx.	35,973	88,502	248,194	11,375	616,118	283,986	288,585	349,999	132,434	176,196	2,498,795	347,597	5,077,754
GRAND TOTAL Rx.	47,981	130,784	276,484	13,606	699,195	323,548	332,420	493,702	165,763	214,413	2,500,012	484,951	5,682,859

(a) The differences between these and the corresponding closing balances of 1885-86 arise chiefly from the conversion into Municipalities of four Town Funds in Burma and one in the North-Western Provinces, and also to adjustments made in the accounts of 1885-86.

Disbursements.

A.—General Establishment.													
1.—Office Establishment, Inspection, Honorary Magistrates' Establishment, &c.	1,238	3,931	13,479	656	16,962	19,284	8,936	15,795	5,864	9,511	18,989	18,596	133,241
2.—Collection of Municipal Taxes (Establishment, purchase of account books and paper, money boxes, repair to outposts, &c.)	4,481	8,105	4,328	982	7,478	12,488	25,452	27,566	4,580	3,629	21,713	17,389	138,191
B.—Public Safety.													
1.—Fire (Establishment, purchase of fire-engine, buckets, repairs, &c.)	4	88	2,764	5	2,066	4,184	10	364	175	49	7,091	3,034	19,834
2.—Lighting (Establishment, purchase of lamps, oil, repairs, &c.)	457	887	6,296	164	27,928	14,464	8,166	4,516	2,810	7,274	29,592	16,123	118,677
3.—Police (Establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	3,203	1,000	294	993	26,236	5,102	39,734	47,705	...	...	26,264	3,134	153,665
C.—Public Health.													
1.—Buildings and other works— (Erection of slaughter-houses, latrines, &c.)	940	1,890	4,494	225	2,202	6,288	18,177	3,326	1,447	3,815	6,702	15,925	65,431
2.—Repairs (to market, dispensary, &c.)	144	3,492	5,174	224	1,814	2,970	4,619	4,551	1,593	1,964	1,326	2,428	30,299
3.—Maintenance of Medical Institutions— (Dispensary Establishment, purchase of medicines, &c.)	1,039	5,567	13,899	374	3,751	20,274	6,795	23,238	3,436	18,169	6,875	11,752	115,169
4.—Vaccination (Establishment)	71	111	1,064	70	847	1,555	1,404	2,282	1,252	1,346	1,346	1,390	12,738
5.—Water-Works (Establishment, repairs)	4,102	5,110	5,923	649	87,901	5,210	1,203	4,055	7,936	1,820	155,185	16,828	295,922
6.—Road-watering (Establishment, purchase of water-carts, repairs, &c.)	278	208	3,316	43	3,259	5,388	4,829	5,382	817	129	7,327	8,164	39,140
7.—Road-cleaning (Establishment, purchase and repair of dust-bins, &c.)	215	4,626	12,875	283	12,813	10,694	14,331	6,464	...	6,053	89,880	22,449	476,920
8.—Conservancy (Establishment, repairs, purchase of carts, dry earth, land for burying night-soil, &c.)	2,967	16,342	7,524	1,988	45,234	52,120	41,082	32,852	30,151	32,200		33,777	
Refunds, &c., of fines or over-assessment	1,216	30	2	21	...	434	90	72	...	...	...	90	1,958
Remissions of Cess	...	3	322	...	...	8	1	...	...	...	...	1,226	1,560
9.—Drainage Works (Establishment, repairs)	23	1,158	2,050	559	15,566	7,941	2,488	9,908	20,347	1,527	48,175	2,593	112,335
10.—Other Measures— (*a*) Markets and Slaughter-houses (Establishment, Contingencies)	3	150	5,550	8	2,842	4,070	273	507	479	772	8,588	2,381	56,237
(*b*) Public Garden (Establishment, purchase of seeds, repair of well, purchase of bullocks, &c.)	1,592	655	2,321	46	574		4,367	10,972	1,897	429	3,833	3,928	
11.—Contributions	1,467	100	...	...	...	163	...	1,510	473	5,032	...	...	8,745
D.—Public Instruction.													
Contributions to Schools	1,373	8,826	23,467	524	...	9,708	9,431	44,695	1,065	22,258	3,260	48,902	173,509
E.—Public Convenience.													
1.—Public Works (Establishment)	193	978	7,402	378	...	11,497	2,928	2,840	1,745	2,471	9,750	2,285	42,467
New Works	3,959	2,801	34,465	2,753	8,680	3,278	49,327	51,001	451	5,519	...	17,602	179,836
Repairs	2,356	11,571	14,778	324	24,633	35,177	4,966	23,657	8,622	17,012	46,117	23,876	213,089
2.—Survey of land	...	3	236	24	...	111	171	154	...	143	...	1,619	2,461
3.—Other charges (Printing, rewards, &c.)	129	607	1,316	406	...	7,317	1,098	1,413	410	4,020	17,411	10,090	44,217
4.—Contributions	50	905	20,835	61	...	2,126	18,242	1,460	...	...	...	5,107	48,786
F.—Miscellaneous	1,499	1,368	...	306	5,392	22,764	7,857	24,326	1,787	10,502	...	14,870	90,671
Total Expenditure *Rx.*	32,999	80,512	194,174	12,069	296,178	264,615	275,977	350,611	97,337	155,644	509,424	305,558	2,575,098
Carried over *Rx.*	32,999	80,512	194,174	12,069	296,178	264,615	275,977	350,611	97,337	155,644	509,424	305,558	2,575,098

ACCOUNT of MUNICIPALITIES for 1886-87 —*concluded.*

DISBURSEMENTS—*contd.*	India.	Central Provinces.	Burma.	Assam.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
					Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought over	32,999	80,512	194,174	12,069	296,178	264,615	275,977	350,611	97,337	155,644	509,424	305,558	2,575,098
G.—Debt.													
1.—Loans (instalments payable during the year)	1,145	1,300	9,704	52	111,900	1,136	2,965	3,254	4,796	753	21,237	8,863	359,493
Interest {Last year		344	962	...	...	37	560	...	...	25	2,250	166	
Interest {Current year		2,175	7,062	73	81,693	967	383	12,226	10,507	469	65,868	6,621	
2.—Deposits (salaries attached, contractors, &c.)	111	97	3,173	48	14,739	3,597	...	104	11,800	11,454	270,951	13,208	338,282
3.—Advances (on account of Departmental Works, &c.)	56	5,661	24,804	82	47,823	11,946	214	258	...	407	1,619,253	5,686	1,716,190
Total Disbursements	34,311	90,089	239,879	12,324	552,333	282,298	280,099	366,453	124,440	168,752	2,497,983	340,102	4,989,063
Closing Balance—													
On account of Deposits payable on demand	5,261	...	1,521	...	4,941	4,119	374	45,600	20,926	11,123	...	24,166	118,031
On account of Municipal Balance	8,409	40,695	35,084	1,282	141,921	37,131	51,947	81,649	20,397	34,538	2,029	120,683	575,765
GRAND TOTAL Rx.	47,981	130,784	276,484	13,606	699,195	323,548	332,420	493,702	165,763	214,413	2,500,012	484,951	5,682,859
Memorandum of Liabilities and Claims.													
Liabilities—													
Balance of Loans	11,929	89,023	129,417	1,531	1,691,206	23,155	16,974	270,825	181,111	12,857	1,673,463	91,617	4,193,108
Deposits to be adjusted	...	15	1,520	211	4,941	4,119	221	...	1,030	17,875	16,346	9,206	55,484
	11,929	89,038	130,937	1,742	1,696,147	27,274	17,195	270,825	182,141	30,732	1,689,809	100,823	4,248,592
Claims—													
Advances recoverable	365	716	13,249	...	36,987	11,947	320	42	39,791	2,187	93,329	3,022	201,955
Net Amount of Debt Rx.	11,564	88,322	117,688	1,742	1,659,160	15,327	16,875	270,783	142,350	28,545	1,596,480	97,801	4,046,637

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